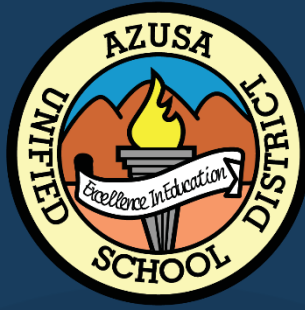




Azusa Unified School District

2019-2020 SECOND INTERIM

Mar 10th , 2020

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund	G	G	G	G
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund	G	G	G	G
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Adult Education Fund				GS
MYPIO	Multiyear Projections - Child Development Fund				GS
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS
MYPIO	Multiyear Projections - Deferred Maintenance Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Other Than Capital				GS
MYPIO	Multiyear Projections - Building Fund				GS
MYPIO	Multiyear Projections - Capital Facilities Fund				GS
MYPIO	Multiyear Projections - State School Building Lease-Purchase Fund				GS
MYPIO	Multiyear Projections - Tax Override Fund				GS
MYPIO	Multiyear Projections - Self-Insurance Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2019-2020 SECOND INTERIM

GENERAL FUND UNRESTRICTED FUND 01.0 SUMMARY

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
2) Federal Revenue		8100-8299	7,467.00	7,467.00	0.00	7,467.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,416,272.00	2,425,392.00	1,424,830.56	2,425,392.00	0.00	0.0%
4) Other Local Revenue		8600-8799	784,216.00	784,216.00	358,067.54	784,216.00	0.00	0.0%
5) TOTAL, REVENUES			91,859,760.00	92,798,489.00	50,181,896.50	92,975,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,929,695.00	38,895,842.00	17,840,851.32	38,727,858.00	167,984.00	0.4%
2) Classified Salaries		2000-2999	11,371,976.00	11,884,661.00	5,686,427.00	11,884,661.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,609,949.00	16,763,126.00	7,666,983.41	16,763,126.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,522,053.00	4,387,637.00	1,886,711.04	4,409,781.00	(22,144.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	5,410,828.00	5,547,622.00	2,884,457.22	5,537,672.00	9,950.00	0.2%
6) Capital Outlay		6000-6999	0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	636,109.00	636,109.00	0.00	840,497.00	(204,388.00)	-32.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(642,070.00)	(685,844.00)	0.00	(690,263.00)	4,419.00	-0.6%
9) TOTAL, EXPENDITURES			76,838,540.00	77,440,951.00	35,977,227.23	77,485,130.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,021,220.00	15,357,538.00	14,204,669.27	15,490,274.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,790,440.00)	(18,039,107.00)	0.00	(18,039,107.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,267,440.00)	(19,640,090.00)	(23.00)	(19,640,090.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,246,220.00)	(4,282,552.00)	14,204,646.27	(4,149,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,460,747.36	11,460,747.36		11,460,747.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,460,747.36	11,460,747.36		11,460,747.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,460,747.36	11,460,747.36		11,460,747.36		
2) Ending Balance, June 30 (E + F1e)			7,214,527.36	7,178,195.36		7,310,931.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	500,000.00	500,000.00		500,000.00		
AEA Reserve	0000	9780	500,000.00					
AEA REserve	0000	9780		500,000.00				
AEA Reserve	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,689,527.36	6,653,195.36		6,785,931.36		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	62,478,015.00	61,036,718.00	34,909,631.00	61,561,724.00	525,006.00	0.9%
Education Protection Account State Aid - Current Year		8012	12,084,997.00	13,279,708.00	6,639,854.00	13,032,458.00	(247,250.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	(100,841.00)	(100,841.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	52,888.00	52,888.00	26,067.46	52,888.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,437,636.00	10,161,740.00	5,144,593.30	10,161,740.00	0.00	0.0%
Unsecured Roll Taxes		8042	24,063.00	24,063.00	61,005.73	24,063.00	0.00	0.0%
Prior Years' Taxes		8043	338,936.00	209,897.00	322,029.33	209,897.00	0.00	0.0%
Supplemental Taxes		8044	395,580.00	396,402.00	177,884.15	396,402.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,383,479.00	2,223,361.00	174,722.94	2,223,361.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	456,211.00	2,196,637.00	936,349.39	2,196,637.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,861.10	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	7,467.00	7,467.00	0.00	7,467.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,467.00	7,467.00	0.00	7,467.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	298,721.00	298,721.00	320,116.00	298,721.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,117,551.00	1,117,551.00	598,406.56	1,117,551.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	1,009,120.00	506,308.00	1,009,120.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,416,272.00	2,425,392.00	1,424,830.56	2,425,392.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	135,993.22	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	1,106.48	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	144,800.00	144,800.00	0.00	144,800.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	339,416.00	339,416.00	220,967.84	339,416.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			784,216.00	784,216.00	358,067.54	784,216.00	0.00	0.0%
TOTAL, REVENUES			91,859,760.00	92,798,489.00	50,181,896.50	92,975,404.00	176,915.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	30,739,180.00	31,009,714.00	14,150,917.30	30,881,714.00	128,000.00	0.4%
Certificated Pupil Support Salaries		1200	1,803,164.00	1,803,164.00	728,410.22	1,803,164.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,972,067.00	4,667,680.00	2,384,903.41	4,667,680.00	0.00	0.0%
Other Certificated Salaries		1900	1,415,284.00	1,415,284.00	576,620.39	1,375,300.00	39,984.00	2.8%
TOTAL, CERTIFICATED SALARIES			38,929,695.00	38,895,842.00	17,840,851.32	38,727,858.00	167,984.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	902,782.00	902,782.00	455,207.09	902,782.00	0.00	0.0%
Classified Support Salaries		2200	3,886,533.00	3,886,553.00	1,952,820.47	3,886,553.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	924,613.00	924,613.00	457,382.34	924,613.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,299,188.00	5,811,853.00	2,482,861.88	5,811,853.00	0.00	0.0%
Other Classified Salaries		2900	358,860.00	358,860.00	338,155.22	358,860.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,371,976.00	11,884,661.00	5,686,427.00	11,884,661.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,580,181.00	6,579,990.00	3,014,465.16	6,579,990.00	0.00	0.0%
PERS		3201-3202	2,128,146.00	2,134,686.00	925,307.19	2,134,686.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,414,055.00	1,416,573.00	615,774.12	1,416,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,527,659.00	3,527,659.00	1,411,105.57	3,527,659.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,518.00	168,559.00	10,616.21	168,559.00	0.00	0.0%
Workers' Compensation		3601-3602	1,869,519.00	1,870,788.00	935,475.43	1,870,788.00	0.00	0.0%
OPEB, Allocated		3701-3702	472,871.00	472,871.00	220,626.58	472,871.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	592,000.00	592,000.00	533,613.15	592,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,609,949.00	16,763,126.00	7,666,983.41	16,763,126.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,088,106.00	1,074,956.00	28,169.14	1,073,956.00	1,000.00	0.1%
Books and Other Reference Materials		4200	64,800.00	61,800.00	21,653.54	61,800.00	0.00	0.0%
Materials and Supplies		4300	1,144,181.00	1,165,260.00	619,970.38	1,140,104.00	25,156.00	2.2%
Noncapitalized Equipment		4400	2,224,966.00	2,085,621.00	1,216,917.98	2,133,921.00	(48,300.00)	-2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,522,053.00	4,387,637.00	1,886,711.04	4,409,781.00	(22,144.00)	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	301,600.00	304,350.00	112,009.88	299,350.00	5,000.00	1.6%
Dues and Memberships		5300	41,250.00	41,250.00	24,799.44	41,250.00	0.00	0.0%
Insurance		5400-5450	999,000.00	999,000.00	0.00	999,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,358,000.00	2,390,050.00	1,256,654.26	2,390,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	338,408.00	335,758.00	124,797.77	335,808.00	(50.00)	0.0%
Transfers of Direct Costs		5710	(16,592.00)	(21,042.00)	(3,986.62)	(21,042.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(69,200.00)	(70,200.00)	(14,032.57)	(70,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,010,662.00	1,152,806.00	1,043,975.11	1,147,806.00	5,000.00	0.4%
Communications		5900	447,700.00	415,650.00	340,239.95	415,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,410,828.00	5,547,622.00	2,884,457.22	5,537,672.00	9,950.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	636,109.00	636,109.00	0.00	636,109.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	204,388.00	(204,388.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			636,109.00	636,109.00	0.00	840,497.00	(204,388.00)	-32.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(377,479.00)	(380,594.00)	0.00	(385,013.00)	4,419.00	-1.2%
Transfers of Indirect Costs - Interfund		7350	(264,591.00)	(305,250.00)	0.00	(305,250.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(642,070.00)	(685,844.00)	0.00	(690,263.00)	4,419.00	-0.6%
TOTAL, EXPENDITURES			76,838,540.00	77,440,951.00	35,977,227.23	77,485,130.00	(44,179.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(17,790,440.00)	(18,039,107.00)	0.00	(18,039,107.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,790,440.00)	(18,039,107.00)	0.00	(18,039,107.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,267,440.00)	(19,640,090.00)	(23.00)	(19,640,090.00)	0.00	0.0%

2019-2020 SECOND INTERIM

GENERAL FUND RESTRICTED FUND 01.0 SUMMARY

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,864,369.00	8,338,112.00	4,539,161.33	8,338,112.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,534,254.00	4,291,310.00	2,310,213.28	4,112,869.00	(178,441.00)	-4.2%
4) Other Local Revenue		8600-8799	7,793,453.00	7,889,849.00	1,482,144.80	7,792,526.00	(97,323.00)	-1.2%
5) TOTAL, REVENUES			18,192,076.00	20,519,271.00	8,331,519.41	20,243,507.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,826,694.00	10,923,182.00	4,754,148.09	11,018,572.00	(95,390.00)	-0.9%
2) Classified Salaries		2000-2999	6,469,971.00	6,720,354.00	3,139,747.66	6,580,725.00	139,629.00	2.1%
3) Employee Benefits		3000-3999	4,835,547.00	4,834,507.00	2,103,541.75	4,871,286.00	(36,779.00)	-0.8%
4) Books and Supplies		4000-4999	2,096,065.00	3,620,166.00	905,690.42	3,427,217.00	192,949.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	7,926,672.00	9,683,488.00	2,477,985.21	9,751,991.00	(68,503.00)	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,993,982.00	2,729,136.00	0.00	2,725,695.00	3,441.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	377,479.00	380,594.00	0.00	385,013.00	(4,419.00)	-1.2%
9) TOTAL, EXPENDITURES			35,526,410.00	38,891,427.00	13,381,113.13	38,760,499.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,334,334.00)	(18,372,156.00)	(5,049,593.72)	(18,516,992.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	17,790,440.00	18,039,107.00	0.00	18,039,107.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,790,440.00	18,039,107.00	0.00	18,039,107.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			456,106.00	(333,049.00)	(5,049,593.72)	(477,885.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,199,581.43	4,199,581.43		4,199,581.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,199,581.43	4,199,581.43		4,199,581.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,199,581.43	4,199,581.43		4,199,581.43		
2) Ending Balance, June 30 (E + F1e)			4,655,687.43	3,866,532.43		3,721,696.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,655,687.43	3,866,532.43		3,721,696.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,943,568.00	1,940,796.00	1,943,490.00	1,940,796.00	0.00	0.0%
Special Education Discretionary Grants		8182	516,095.00	516,095.00	25,710.87	516,095.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	28,609.00	28,609.00	0.00	28,609.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,956,406.00	3,265,443.00	1,222,011.60	3,265,443.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	400,520.00	454,829.00	239,750.00	454,829.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	13,206.00	27,918.00	14,610.00	27,918.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	211,670.00	289,702.00	184,450.00	289,702.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	496,719.00	1,519,832.00	579,250.54	1,519,832.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	97,576.00	94,888.00	0.00	94,888.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,000.00	200,000.00	329,888.32	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,864,369.00	8,338,112.00	4,539,161.33	8,338,112.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	392,253.00	392,253.00	36,920.33	392,253.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,746,484.00	1,925,149.00	1,251,347.18	1,925,149.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	615,657.00	615,657.00	579,529.77	615,657.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	110,000.00	110,000.00	55,000.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	669,860.00	1,248,251.00	387,416.00	1,069,810.00	(178,441.00)	-14.3%
TOTAL, OTHER STATE REVENUE			3,534,254.00	4,291,310.00	2,310,213.28	4,112,869.00	(178,441.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	366,368.81	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	878,872.00	878,872.00	597,661.01	878,872.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	657,393.00	768,393.00	78,851.98	802,393.00	34,000.00	4.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	6,242,188.00	6,227,584.00	439,263.00	6,096,261.00	(131,323.00)	-2.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,793,453.00	7,889,849.00	1,482,144.80	7,792,526.00	(97,323.00)	-1.2%
TOTAL, REVENUES			18,192,076.00	20,519,271.00	8,331,519.41	20,243,507.00	(275,764.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,551,628.00	7,785,234.00	3,316,106.22	7,880,624.00	(95,390.00)	-1.2%
Certificated Pupil Support Salaries		1200	1,835,339.00	1,792,502.00	779,909.55	1,792,502.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	544,193.00	578,240.00	303,137.02	578,240.00	0.00	0.0%
Other Certificated Salaries		1900	895,534.00	767,206.00	354,995.30	767,206.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,826,694.00	10,923,182.00	4,754,148.09	11,018,572.00	(95,390.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,716,310.00	3,888,688.00	1,563,745.50	3,749,059.00	139,629.00	3.6%
Classified Support Salaries		2200	2,091,208.00	2,167,617.00	1,212,979.45	2,167,617.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	142,167.00	142,167.00	70,130.40	142,167.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	468,526.00	470,122.00	245,181.91	470,122.00	0.00	0.0%
Other Classified Salaries		2900	51,760.00	51,760.00	47,710.40	51,760.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,469,971.00	6,720,354.00	3,139,747.66	6,580,725.00	139,629.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,784,058.00	1,755,860.00	774,913.57	1,770,395.00	(14,535.00)	-0.8%
PERS		3201-3202	834,272.00	842,563.00	335,357.94	842,563.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	574,150.00	570,707.00	285,957.07	571,895.00	(1,188.00)	-0.2%
Health and Welfare Benefits		3401-3402	963,905.00	954,378.00	395,491.22	971,738.00	(17,360.00)	-1.8%
Unemployment Insurance		3501-3502	9,569.00	51,530.00	3,709.80	51,572.00	(42.00)	-0.1%
Workers' Compensation		3601-3602	669,593.00	659,469.00	308,112.15	663,123.00	(3,654.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,835,547.00	4,834,507.00	2,103,541.75	4,871,286.00	(36,779.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	396,743.00	396,696.00	240,526.59	397,343.00	(647.00)	-0.2%
Books and Other Reference Materials		4200	12,000.00	12,000.00	862.39	12,000.00	0.00	0.0%
Materials and Supplies		4300	1,537,729.00	2,966,758.00	632,288.66	2,768,562.00	198,196.00	6.7%
Noncapitalized Equipment		4400	149,593.00	244,712.00	32,012.78	249,312.00	(4,600.00)	-1.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,096,065.00	3,620,166.00	905,690.42	3,427,217.00	192,949.00	5.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,827,584.00	4,699,318.00	1,772,324.81	4,699,318.00	0.00	0.0%
Travel and Conferences		5200	299,222.00	279,014.00	63,012.32	270,879.00	8,135.00	2.9%
Dues and Memberships		5300	1,000.00	1,000.00	1,100.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,900.00	60,900.00	21,629.00	60,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,843.00	245,985.00	98,385.87	245,985.00	0.00	0.0%
Transfers of Direct Costs		5710	16,592.00	21,042.00	3,986.62	21,042.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,455,031.00	4,375,729.00	517,265.90	4,452,367.00	(76,638.00)	-1.8%
Communications		5900	500.00	500.00	280.69	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,926,672.00	9,683,488.00	2,477,985.21	9,751,991.00	(68,503.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	2,993,982.00	2,729,136.00	0.00	2,725,695.00	3,441.00	0.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,993,982.00	2,729,136.00	0.00	2,725,695.00	3,441.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	377,479.00	380,594.00	0.00	385,013.00	(4,419.00)	-1.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377,479.00	380,594.00	0.00	385,013.00	(4,419.00)	-1.2%
TOTAL, EXPENDITURES			35,526,410.00	38,891,427.00	13,381,113.13	38,760,499.00	130,928.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	17,790,440.00	18,039,107.00	0.00	18,039,107.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,790,440.00	18,039,107.00	0.00	18,039,107.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			17,790,440.00	18,039,107.00	0.00	18,039,107.00	0.00	0.0%

2019-2020 SECOND INTERIM

GENERAL FUND COMBINED FUND 01.0 SUMMARY

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
2) Federal Revenue		8100-8299	6,871,836.00	8,345,579.00	4,539,161.33	8,345,579.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,950,526.00	6,716,702.00	3,735,043.84	6,538,261.00	(178,441.00)	-2.7%
4) Other Local Revenue		8600-8799	8,577,669.00	8,674,065.00	1,840,212.34	8,576,742.00	(97,323.00)	-1.1%
5) TOTAL, REVENUES			110,051,836.00	113,317,760.00	58,513,415.91	113,218,911.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,756,389.00	49,819,024.00	22,594,999.41	49,746,430.00	72,594.00	0.1%
2) Classified Salaries		2000-2999	17,841,947.00	18,605,015.00	8,826,174.66	18,465,386.00	139,629.00	0.8%
3) Employee Benefits		3000-3999	21,445,496.00	21,597,633.00	9,770,525.16	21,634,412.00	(36,779.00)	-0.2%
4) Books and Supplies		4000-4999	6,618,118.00	8,007,803.00	2,792,401.46	7,836,998.00	170,805.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	13,337,500.00	15,231,110.00	5,362,442.43	15,289,663.00	(58,553.00)	-0.4%
6) Capital Outlay		6000-6999	0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,630,091.00	3,365,245.00	0.00	3,566,192.00	(200,947.00)	-6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(264,591.00)	(305,250.00)	0.00	(305,250.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			112,364,950.00	116,332,378.00	49,358,340.36	116,245,629.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,313,114.00)	(3,014,618.00)	9,155,075.55	(3,026,718.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,477,000.00)	(1,600,983.00)	(23.00)	(1,600,983.00)		

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,790,114.00)	(4,615,601.00)	9,155,052.55	(4,627,701.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,660,328.79	15,660,328.79		15,660,328.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,660,328.79	15,660,328.79		15,660,328.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,660,328.79	15,660,328.79		15,660,328.79		
2) Ending Balance, June 30 (E + F1e)			11,870,214.79	11,044,727.79		11,032,627.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,655,687.43	3,866,532.43		3,721,696.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	500,000.00	500,000.00		500,000.00		
AEA Reserve	0000	9780	500,000.00					
AEA REserve	0000	9780		500,000.00				
AEA Reserve	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,689,527.36	6,653,195.36		6,785,931.36		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	62,478,015.00	61,036,718.00	34,909,631.00	61,561,724.00	525,006.00	0.9%
Education Protection Account State Aid - Current Year		8012	12,084,997.00	13,279,708.00	6,639,854.00	13,032,458.00	(247,250.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	(100,841.00)	(100,841.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	52,888.00	52,888.00	26,067.46	52,888.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,437,636.00	10,161,740.00	5,144,593.30	10,161,740.00	0.00	0.0%
Unsecured Roll Taxes		8042	24,063.00	24,063.00	61,005.73	24,063.00	0.00	0.0%
Prior Years' Taxes		8043	338,936.00	209,897.00	322,029.33	209,897.00	0.00	0.0%
Supplemental Taxes		8044	395,580.00	396,402.00	177,884.15	396,402.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,383,479.00	2,223,361.00	174,722.94	2,223,361.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	456,211.00	2,196,637.00	936,349.39	2,196,637.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,861.10	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			89,651,805.00	89,581,414.00	48,398,998.40	89,758,329.00	176,915.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,943,568.00	1,940,796.00	1,943,490.00	1,940,796.00	0.00	0.0%
Special Education Discretionary Grants		8182	516,095.00	516,095.00	25,710.87	516,095.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	7,467.00	7,467.00	0.00	7,467.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	28,609.00	28,609.00	0.00	28,609.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,956,406.00	3,265,443.00	1,222,011.60	3,265,443.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	400,520.00	454,829.00	239,750.00	454,829.00	0.00	0.0%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	13,206.00	27,918.00	14,610.00	27,918.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	211,670.00	289,702.00	184,450.00	289,702.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	496,719.00	1,519,832.00	579,250.54	1,519,832.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	97,576.00	94,888.00	0.00	94,888.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,000.00	200,000.00	329,888.32	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,871,836.00	8,345,579.00	4,539,161.33	8,345,579.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	298,721.00	298,721.00	320,116.00	298,721.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,509,804.00	1,509,804.00	635,326.89	1,509,804.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,746,484.00	1,925,149.00	1,251,347.18	1,925,149.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	615,657.00	615,657.00	579,529.77	615,657.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	110,000.00	110,000.00	55,000.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	669,860.00	2,257,371.00	893,724.00	2,078,930.00	(178,441.00)	-7.9%
TOTAL, OTHER STATE REVENUE			4,950,526.00	6,716,702.00	3,735,043.84	6,538,261.00	(178,441.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	366,368.81	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	135,993.22	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	1,106.48	0.00	0.00	0.0%
Interagency Services		8677	878,872.00	878,872.00	597,661.01	878,872.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	159,800.00	159,800.00	0.00	159,800.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	996,809.00	1,107,809.00	299,819.82	1,141,809.00	34,000.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	6,242,188.00	6,227,584.00	439,263.00	6,096,261.00	(131,323.00)	-2.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,577,669.00	8,674,065.00	1,840,212.34	8,576,742.00	(97,323.00)	-1.1%
TOTAL, REVENUES			110,051,836.00	113,317,760.00	58,513,415.91	113,218,911.00	(98,849.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,290,808.00	38,794,948.00	17,467,023.52	38,762,338.00	32,610.00	0.1%
Certificated Pupil Support Salaries		1200	3,638,503.00	3,595,666.00	1,508,319.77	3,595,666.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,516,260.00	5,245,920.00	2,688,040.43	5,245,920.00	0.00	0.0%
Other Certificated Salaries		1900	2,310,818.00	2,182,490.00	931,615.69	2,142,506.00	39,984.00	1.8%
TOTAL, CERTIFICATED SALARIES			49,756,389.00	49,819,024.00	22,594,999.41	49,746,430.00	72,594.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,619,092.00	4,791,470.00	2,018,952.59	4,651,841.00	139,629.00	2.9%
Classified Support Salaries		2200	5,977,741.00	6,054,170.00	3,165,799.92	6,054,170.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,066,780.00	1,066,780.00	527,512.74	1,066,780.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,767,714.00	6,281,975.00	2,728,043.79	6,281,975.00	0.00	0.0%
Other Classified Salaries		2900	410,620.00	410,620.00	385,865.62	410,620.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,841,947.00	18,605,015.00	8,826,174.66	18,465,386.00	139,629.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,364,239.00	8,335,850.00	3,789,378.73	8,350,385.00	(14,535.00)	-0.2%
PERS		3201-3202	2,962,418.00	2,977,249.00	1,260,665.13	2,977,249.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,988,205.00	1,987,280.00	901,731.19	1,988,468.00	(1,188.00)	-0.1%
Health and Welfare Benefits		3401-3402	4,491,564.00	4,482,037.00	1,806,596.79	4,499,397.00	(17,360.00)	-0.4%
Unemployment Insurance		3501-3502	35,087.00	220,089.00	14,326.01	220,131.00	(42.00)	0.0%
Workers' Compensation		3601-3602	2,539,112.00	2,530,257.00	1,243,587.58	2,533,911.00	(3,654.00)	-0.1%
OPEB, Allocated		3701-3702	472,871.00	472,871.00	220,626.58	472,871.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	592,000.00	592,000.00	533,613.15	592,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,445,496.00	21,597,633.00	9,770,525.16	21,634,412.00	(36,779.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,484,849.00	1,471,652.00	268,695.73	1,471,299.00	353.00	0.0%
Books and Other Reference Materials		4200	76,800.00	73,800.00	22,515.93	73,800.00	0.00	0.0%
Materials and Supplies		4300	2,681,910.00	4,132,018.00	1,252,259.04	3,908,666.00	223,352.00	5.4%
Noncapitalized Equipment		4400	2,374,559.00	2,330,333.00	1,248,930.76	2,383,233.00	(52,900.00)	-2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,618,118.00	8,007,803.00	2,792,401.46	7,836,998.00	170,805.00	2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,827,584.00	4,699,318.00	1,772,324.81	4,699,318.00	0.00	0.0%
Travel and Conferences		5200	600,822.00	583,364.00	175,022.20	570,229.00	13,135.00	2.3%
Dues and Memberships		5300	42,250.00	42,250.00	25,899.44	42,250.00	0.00	0.0%
Insurance		5400-5450	999,000.00	999,000.00	0.00	999,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,418,900.00	2,450,950.00	1,278,283.26	2,450,950.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	604,251.00	581,743.00	223,183.64	581,793.00	(50.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(69,200.00)	(70,200.00)	(14,032.57)	(70,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,465,693.00	5,528,535.00	1,561,241.01	5,600,173.00	(71,638.00)	-1.3%
Communications		5900	448,200.00	416,150.00	340,520.64	416,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,337,500.00	15,231,110.00	5,362,442.43	15,289,663.00	(58,553.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,798.00	11,797.24	11,798.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	636,109.00	636,109.00	0.00	636,109.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	2,993,982.00	2,729,136.00	0.00	2,725,695.00	3,441.00	0.1%
Payments to County Offices		7142	0.00	0.00	0.00	204,388.00	(204,388.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,630,091.00	3,365,245.00	0.00	3,566,192.00	(200,947.00)	-6.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(264,591.00)	(305,250.00)	0.00	(305,250.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(264,591.00)	(305,250.00)	0.00	(305,250.00)	0.00	0.0%
TOTAL, EXPENDITURES			112,364,950.00	116,332,378.00	49,358,340.36	116,245,629.00	86,749.00	0.1%

2019-20 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,480,000.00	1,603,983.00	23.00	1,603,983.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,477,000.00)	(1,600,983.00)	(23.00)	(1,600,983.00)	0.00	0.0%

Resource	Description	2019-20
		Projected Year Totals
5640	Medi-Cal Billing Option	362,305.70
6230	California Clean Energy Jobs Act	0.80
6512	Special Ed: Mental Health Services	442,055.03
9010	Other Restricted Local	2,917,334.90
Total, Restricted Balance		3,721,696.43

2019-2020
SECOND INTERIM
ADULT EDUCATION
FUND 11.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	134,898.00	143,085.00	74,447.00	143,085.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,753,321.00	1,734,350.00	885,438.00	1,734,350.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,500.00	51,500.00	63,412.41	51,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,939,719.00	1,928,935.00	1,023,297.41	1,928,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,045,726.00	1,091,033.00	420,159.91	1,091,033.00	0.00	0.0%
2) Classified Salaries		2000-2999	257,093.00	269,600.00	135,162.40	269,600.00	0.00	0.0%
3) Employee Benefits		3000-3999	351,908.00	367,652.00	154,663.65	367,652.00	0.00	0.0%
4) Books and Supplies		4000-4999	101,063.00	997,843.00	44,462.85	997,843.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	144,350.00	189,350.00	37,053.22	189,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	82,219.00	122,878.00	0.00	122,878.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,982,359.00	3,038,356.00	791,502.03	3,038,356.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,640.00)	(1,109,421.00)	231,795.38	(1,109,421.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,640.00)	(1,109,421.00)	231,795.38	(1,109,421.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,109,421.51	1,109,421.51		1,109,421.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,109,421.51	1,109,421.51		1,109,421.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,109,421.51	1,109,421.51		1,109,421.51		
2) Ending Balance, June 30 (E + F1e)			1,066,781.51	0.51		0.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	876,175.41	0.41		0.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	190,606.10	0.10		0.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	134,898.00	143,085.00	74,447.00	143,085.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			134,898.00	143,085.00	74,447.00	143,085.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,717,822.00	1,697,822.00	848,910.00	1,697,822.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,499.00	36,528.00	36,528.00	36,528.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,753,321.00	1,734,350.00	885,438.00	1,734,350.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,000.00	11,000.00	8,767.34	11,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	34,000.00	34,000.00	47,632.00	34,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,500.00	6,500.00	7,013.07	6,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,500.00	51,500.00	63,412.41	51,500.00	0.00	0.0%
TOTAL, REVENUES			1,939,719.00	1,928,935.00	1,023,297.41	1,928,935.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	624,766.00	642,438.00	226,119.67	642,438.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	106,460.00	103,995.00	42,845.26	103,995.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	314,500.00	344,600.00	151,194.98	344,600.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,045,726.00	1,091,033.00	420,159.91	1,091,033.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	48,100.00	51,000.00	20,124.17	51,000.00	0.00	0.0%
Classified Support Salaries		2200	23,000.00	25,000.00	12,333.82	25,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,993.00	193,600.00	102,704.41	193,600.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			257,093.00	269,600.00	135,162.40	269,600.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	160,700.00	166,369.00	70,187.41	166,369.00	0.00	0.0%
PERS		3201-3202	52,967.00	54,882.00	25,018.01	54,882.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,833.00	38,493.00	16,054.74	38,493.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	59,428.00	62,239.00	20,989.29	62,239.00	0.00	0.0%
Unemployment Insurance		3501-3502	643.00	746.00	271.73	746.00	0.00	0.0%
Workers' Compensation		3601-3602	43,337.00	44,923.00	22,142.47	44,923.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			351,908.00	367,652.00	154,663.65	367,652.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,592.00	10,208.00	2,952.44	10,208.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,471.00	670,354.00	22,338.45	670,354.00	0.00	0.0%
Noncapitalized Equipment		4400	31,000.00	317,281.00	19,171.96	317,281.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,063.00	997,843.00	44,462.85	997,843.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,000.00	23,000.00	5,284.70	23,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,000.00	59,000.00	1,979.30	59,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,200.00	86,200.00	22,422.82	86,200.00	0.00	0.0%
Communications		5900	17,000.00	17,000.00	7,366.40	17,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,350.00	189,350.00	37,053.22	189,350.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	82,219.00	122,878.00	0.00	122,878.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			82,219.00	122,878.00	0.00	122,878.00	0.00	0.0%
TOTAL, EXPENDITURES			1,982,359.00	3,038,356.00	791,502.03	3,038,356.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
6391	Adult Education Program	0.41
Total, Restricted Balance		0.41

2019-2020
SECOND INTERIM
CHILD DEVELOPMENT
FUND 12.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,291,671.00	1,291,671.00	1,007,856.00	1,291,671.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,311.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,291,671.00	1,291,671.00	1,013,167.52	1,291,671.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	361,284.00	443,351.00	180,813.82	443,351.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,825.00	296,825.00	138,586.76	296,825.00	0.00	0.0%
3) Employee Benefits		3000-3999	181,932.00	208,479.00	87,386.74	208,479.00	0.00	0.0%
4) Books and Supplies		4000-4999	381,869.00	266,455.00	3,669.64	266,455.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,072.00	18,072.00	20,395.45	18,072.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,689.00	58,689.00	0.00	58,689.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,291,671.00	1,291,871.00	430,852.41	1,291,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(200.00)	582,315.11	(200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(200.00)	582,315.11	(200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,708.80	9,708.80		9,708.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,708.80	9,708.80		9,708.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,708.80	9,708.80		9,708.80		
2) Ending Balance, June 30 (E + F1e)			9,708.80	9,508.80		9,508.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	200.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,508.80	9,508.80		9,508.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,291,671.00	1,291,671.00	1,007,856.00	1,291,671.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,291,671.00	1,291,671.00	1,007,856.00	1,291,671.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,311.52	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,000.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,311.52	0.00	0.00	0.0%
TOTAL, REVENUES			1,291,671.00	1,291,671.00	1,013,167.52	1,291,671.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	254,065.00	254,065.00	87,088.48	254,065.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,219.00	189,286.00	93,725.34	189,286.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			361,284.00	443,351.00	180,813.82	443,351.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	210,932.00	210,932.00	97,117.63	210,932.00	0.00	0.0%
Classified Support Salaries		2200	17,414.00	17,414.00	8,497.18	17,414.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,479.00	68,479.00	32,971.95	68,479.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			296,825.00	296,825.00	138,586.76	296,825.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,500.00	77,253.00	30,883.39	77,253.00	0.00	0.0%
PERS		3201-3202	19,215.00	19,215.00	9,417.34	19,215.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	22,121.00	22,312.00	9,687.32	22,312.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	50,357.00	61,617.00	24,544.55	61,617.00	0.00	0.0%
Unemployment Insurance		3501-3502	329.00	366.00	154.78	366.00	0.00	0.0%
Workers' Compensation		3601-3602	24,410.00	27,716.00	12,699.36	27,716.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,932.00	208,479.00	87,386.74	208,479.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,869.00	266,455.00	3,669.64	266,455.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			381,869.00	266,455.00	3,669.64	266,455.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,072.00	8,072.00	4,395.92	8,072.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	10,343.53	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	90.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	9,000.00	5,566.00	9,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,072.00	18,072.00	20,395.45	18,072.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	58,689.00	58,689.00	0.00	58,689.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,689.00	58,689.00	0.00	58,689.00	0.00	0.0%
TOTAL, EXPENDITURES			1,291,671.00	1,291,871.00	430,852.41	1,291,871.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Balance		0.00

2019-2020
SECOND INTERIM
NUTRITION SERVICES
FUND 13.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,255,607.00	5,259,167.00	750.31	5,259,167.00	0.00	0.0%
3) Other State Revenue		8300-8599	312,599.00	312,599.00	0.00	312,599.00	0.00	0.0%
4) Other Local Revenue		8600-8799	319,009.00	319,009.00	(249.54)	319,009.00	0.00	0.0%
5) TOTAL, REVENUES			5,887,215.00	5,890,775.00	500.77	5,890,775.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,333,837.00	2,442,932.00	1,057,422.98	2,442,932.00	0.00	0.0%
3) Employee Benefits		3000-3999	784,331.00	813,237.00	277,348.99	813,237.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,902,076.00	2,901,076.00	793,616.55	2,901,076.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	161,465.00	162,465.00	83,548.78	162,465.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,683.00	123,683.00	0.00	123,683.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,335,392.00	6,473,393.00	2,211,937.30	6,473,393.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(448,177.00)	(582,618.00)	(2,211,436.53)	(582,618.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	450,000.00	573,983.00	23.00	573,983.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000.00	573,983.00	23.00	573,983.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,823.00	(8,635.00)	(2,211,413.53)	(8,635.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,360.54	151,360.54		151,360.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,360.54	151,360.54		151,360.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,360.54	151,360.54		151,360.54		
2) Ending Balance, June 30 (E + F1e)			153,183.54	142,725.54		142,725.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	153,183.54	142,725.54		142,725.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,952,852.00	4,956,412.00	750.31	4,956,412.00	0.00	0.0%
Donated Food Commodities		8221	302,755.00	302,755.00	0.00	302,755.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,255,607.00	5,259,167.00	750.31	5,259,167.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	312,599.00	312,599.00	0.00	312,599.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			312,599.00	312,599.00	0.00	312,599.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	175,828.00	175,828.00	(393.50)	175,828.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,894.00	1,894.00	0.00	1,894.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	141,287.00	141,287.00	143.96	141,287.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			319,009.00	319,009.00	(249.54)	319,009.00	0.00	0.0%
TOTAL, REVENUES			5,887,215.00	5,890,775.00	500.77	5,890,775.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,692,637.00	1,801,732.00	792,135.77	1,801,732.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	499,688.00	499,688.00	225,136.03	499,688.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	141,512.00	141,512.00	39,996.16	141,512.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	155.02	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,333,837.00	2,442,932.00	1,057,422.98	2,442,932.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	388,902.00	388,902.00	172,439.28	388,902.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	167,634.00	167,634.00	7,233.95	167,634.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	134,874.00	134,874.00	55,174.81	134,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,161.00	30,067.00	523.16	30,067.00	0.00	0.0%
Workers' Compensation		3601-3602	91,760.00	91,760.00	41,977.79	91,760.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			784,331.00	813,237.00	277,348.99	813,237.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	57,018.00	56,018.00	8,702.78	56,018.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	2,661.94	20,000.00	0.00	0.0%
Food		4700	2,825,058.00	2,825,058.00	782,251.83	2,825,058.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,902,076.00	2,901,076.00	793,616.55	2,901,076.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	1,874.45	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,000.00	1,444.80	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,890.00	6,890.00	2,375.00	6,890.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,500.00	61,500.00	27,095.44	61,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,500.00	3,500.00	5,113.27	3,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	86,575.00	86,575.00	45,211.73	86,575.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	434.09	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,465.00	162,465.00	83,548.78	162,465.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	123,683.00	123,683.00	0.00	123,683.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,683.00	123,683.00	0.00	123,683.00	0.00	0.0%
TOTAL, EXPENDITURES			6,335,392.00	6,473,393.00	2,211,937.30	6,473,393.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	450,000.00	573,983.00	23.00	573,983.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	573,983.00	23.00	573,983.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			450,000.00	573,983.00	23.00	573,983.00		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	101,345.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	41,380.54
Total, Restricted Balance		142,725.54

2019-2020
SECOND INTERIM
DEFERRED
MAINTENANCE
FUND 14.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	42,057.36	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	42,057.36	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,020.00	6,075.00	7,019.21	6,075.00	0.00	0.0%
3) Employee Benefits		3000-3999	98.00	1,732.00	1,297.38	1,732.00	0.00	0.0%
4) Books and Supplies		4000-4999	90,000.00	290,000.00	96,972.88	290,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	827,700.00	1,059,700.00	284,534.88	1,059,700.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,000.00	27,716.38	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			918,818.00	1,407,507.00	417,540.73	1,407,507.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(868,818.00)	(1,357,507.00)	(375,483.37)	(1,357,507.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.00	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,182.00	(357,507.00)	(375,483.37)	(357,507.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,212,699.83	2,212,699.83		2,212,699.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,699.83	2,212,699.83		2,212,699.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,699.83	2,212,699.83		2,212,699.83		
2) Ending Balance, June 30 (E + F1e)			2,343,881.83	1,855,192.83		1,855,192.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	32,679.59	25,990.59		25,990.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,311,202.24	1,829,202.24		1,829,202.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	21,838.00	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	15,000.00	20,219.36	15,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	42,057.36	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	42,057.36	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,020.00	6,075.00	7,019.21	6,075.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,020.00	6,075.00	7,019.21	6,075.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	1,037.00	556.72	1,037.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54.00	437.00	423.89	437.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	35.34	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	17.00	2.76	17.00	0.00	0.0%
Workers' Compensation		3601-3602	42.00	241.00	278.67	241.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98.00	1,732.00	1,297.38	1,732.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	90,000.00	90,000.00	81,434.38	90,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	200,000.00	15,538.50	200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,000.00	290,000.00	96,972.88	290,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,700.00	1,059,700.00	284,534.88	1,059,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			827,700.00	1,059,700.00	284,534.88	1,059,700.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	27,716.38	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	27,716.38	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			918,818.00	1,407,507.00	417,540.73	1,407,507.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,000,000.00	0.00	1,000,000.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	25,990.59
Total, Restricted Balance		25,990.59

The background of the slide features a large, faint, circular watermark of the University of Utah seal. The seal contains a central torch and the words "UNIVERSITY OF UTAH" and "SCHOOL OF EDUCATION" around its perimeter.

2019-2020
SECOND INTERIM
SPECIAL RESERVE
FUND 17.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	38,593.29	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	38,593.29	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	38,593.29	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	38,593.29	25,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,597,589.43	3,597,589.43		3,597,589.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,597,589.43	3,597,589.43		3,597,589.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,597,589.43	3,597,589.43		3,597,589.43		
2) Ending Balance, June 30 (E + F1e)			3,622,589.43	3,622,589.43		3,622,589.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,622,589.43	3,622,589.43		3,622,589.43		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	38,593.29	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	38,593.29	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	38,593.29	25,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Balance		0.00

2019-2020
SECOND INTERIM
BUILDING FUND
FUND 21.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	342,000.00	342,000.00	392,438.20	342,000.00	0.00	0.0%
5) TOTAL, REVENUES			342,000.00	342,000.00	392,438.20	342,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,346.00	47,602.00	23,044.38	47,602.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,478.00	18,184.00	8,730.08	18,184.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	828,100.00	7,430,428.00	184,945.69	7,430,428.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,198,000.00	28,874,064.00	6,003,699.08	28,874,064.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	182,625.00	182,625.00	90,794.60	182,625.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,271,549.00	36,552,903.00	6,311,213.83	36,552,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,929,549.00)	(36,210,903.00)	(5,918,775.63)	(36,210,903.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,929,549.00)	(36,210,903.00)	(5,918,775.63)	(36,210,903.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,482,304.04	40,482,304.04		40,482,304.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,482,304.04	40,482,304.04		40,482,304.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,482,304.04	40,482,304.04		40,482,304.04		
2) Ending Balance, June 30 (E + F1e)			32,552,755.04	4,271,401.04		4,271,401.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,732,254.38	2,532,254.38		2,532,254.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	29,820,500.66	1,739,146.66		1,739,146.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	342,000.00	342,000.00	392,438.20	342,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			342,000.00	342,000.00	392,438.20	342,000.00	0.00	0.0%
TOTAL, REVENUES			342,000.00	342,000.00	392,438.20	342,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,346.00	47,602.00	23,044.38	47,602.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,346.00	47,602.00	23,044.38	47,602.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,780.00	9,224.00	4,474.98	9,224.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,239.00	3,410.00	1,825.41	3,410.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,757.00	3,757.00	1,502.84	3,757.00	0.00	0.0%
Unemployment Insurance		3501-3502	21.00	22.00	11.99	22.00	0.00	0.0%
Workers' Compensation		3601-3602	1,681.00	1,771.00	914.86	1,771.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,478.00	18,184.00	8,730.08	18,184.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,700.00	6,700.00	6,850.00	6,700.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	821,400.00	7,423,728.00	178,095.69	7,423,728.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			828,100.00	7,430,428.00	184,945.69	7,430,428.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,202,400.00	1,068,889.71	1,202,400.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,198,000.00	27,671,664.00	4,934,809.37	27,671,664.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,198,000.00	28,874,064.00	6,003,699.08	28,874,064.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	182,625.00	182,625.00	90,794.60	182,625.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			182,625.00	182,625.00	90,794.60	182,625.00	0.00	0.0%
TOTAL, EXPENDITURES			8,271,549.00	36,552,903.00	6,311,213.83	36,552,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	2,532,254.38
Total, Restricted Balance		2,532,254.38

2019-2020
SECOND INTERIM
CAPITAL FACILITIES
FUND 25.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,500.00	489,500.00	487,324.55	489,500.00	0.00	0.0%
5) TOTAL, REVENUES			89,500.00	489,500.00	487,324.55	489,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	184,680.00	284,680.00	167,655.53	284,680.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,680.00	284,680.00	167,655.53	284,680.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,180.00)	204,820.00	319,669.02	204,820.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000.00)	(3,000.00)	0.00	(3,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,180.00)	201,820.00	319,669.02	201,820.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	896,904.91	896,904.91		896,904.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,904.91	896,904.91		896,904.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,904.91	896,904.91		896,904.91		
2) Ending Balance, June 30 (E + F1e)			798,724.91	1,098,724.91		1,098,724.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	476,000.00		476,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	798,724.91	622,724.91		622,724.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,500.00	13,500.00	10,801.71	13,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	76,000.00	476,000.00	476,522.84	476,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,500.00	489,500.00	487,324.55	489,500.00	0.00	0.0%
TOTAL, REVENUES			89,500.00	489,500.00	487,324.55	489,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,680.00	284,680.00	167,655.53	284,680.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,680.00	284,680.00	167,655.53	284,680.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			184,680.00	284,680.00	167,655.53	284,680.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000.00)	(3,000.00)	0.00	(3,000.00)		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	476,000.00
Total, Restricted Balance		476,000.00

2019-2020
SECOND INTERIM
STATE SCHOOL
BUILDING FUND
FUND 30.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.00	4.00	2.27	4.00	0.00	0.0%
5) TOTAL, REVENUES			4.00	4.00	2.27	4.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4.00	4.00	2.27	4.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4.00	4.00	2.27	4.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175.55	175.55		175.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175.55	175.55		175.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175.55	175.55		175.55		
2) Ending Balance, June 30 (E + F1e)			179.55	179.55		179.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	179.55	179.55		179.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4.00	4.00	2.27	4.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4.00	4.00	2.27	4.00	0.00	0.0%
TOTAL, REVENUES			4.00	4.00	2.27	4.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Balance		0.00

2019-2020
SECOND INTERIM
TAX OVERRIDE FUND
FUND 53.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	126.68	200.00	0.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	126.68	200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.00	200.00	126.68	200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200.00	200.00	126.68	200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,808.55	11,808.55		11,808.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,808.55	11,808.55		11,808.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,808.55	11,808.55		11,808.55		
2) Ending Balance, June 30 (E + F1e)			12,008.55	12,008.55		12,008.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,008.55	12,008.55		12,008.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	126.68	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	126.68	200.00	0.00	0.0%
TOTAL, REVENUES			200.00	200.00	126.68	200.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District								
for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Balance		0.00

2019-2020
SECOND INTERIM

HEALTH & WELFARE
PROPERTY & LIABILITY
INSURANCE FUND
FUND 67.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,081.00	3,329,785.00	1,255,331.28	3,329,785.00	0.00	0.0%
5) TOTAL, REVENUES			2,184,081.00	3,329,785.00	1,255,331.28	3,329,785.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,774,000.00	5,563,852.00	(1,767,719.01)	5,563,852.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,774,000.00	5,563,852.00	(1,767,719.01)	5,563,852.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,589,919.00)	(2,234,067.00)	3,023,050.29	(2,234,067.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.00	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,559,919.00)	(2,204,067.00)	3,023,050.29	(2,204,067.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,590,875.39	5,590,875.39		5,590,875.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	(7,187,731.00)		(7,187,731.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,590,875.39	(1,596,855.61)		(1,596,855.61)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,590,875.39	(1,596,855.61)		(1,596,855.61)		
2) Ending Net Position, June 30 (E + F1e)			4,030,956.39	(3,800,922.61)		(3,800,922.61)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,030,956.39	(3,800,922.61)		(3,800,922.61)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	57,929.98	4,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,157,481.00	3,303,185.00	1,072,852.00	3,303,185.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	22,000.00	22,000.00	124,549.30	22,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,184,081.00	3,329,785.00	1,255,331.28	3,329,785.00	0.00	0.0%
TOTAL, REVENUES			2,184,081.00	3,329,785.00	1,255,331.28	3,329,785.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,499,000.00	4,088,852.00	2,728,021.49	4,088,852.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,275,000.00	1,475,000.00	(4,495,740.50)	1,475,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,774,000.00	5,563,852.00	(1,767,719.01)	5,563,852.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,774,000.00	5,563,852.00	(1,767,719.01)	5,563,852.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.00	30,000.00		

Resource	Description	2019/20 Projected Year Totals
Total, Restricted Net Position		0.00

2019-2020
SECOND INTERIM
SUPPLEMENTAL
REPORTS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,787.31	7,787.31	7,352.23	7,784.33	(2.98)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,787.31	7,787.31	7,352.23	7,784.33	(2.98)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,787.31	7,787.31	7,352.23	7,784.33	(2.98)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			22,195,207.06	16,601,748.37	17,944,613.76	20,495,177.24	20,044,380.05	20,380,072.02	25,697,370.92	24,333,876.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,173,603.00	3,173,603.00	9,032,412.00	5,712,485.00	5,712,485.00	9,032,412.00	5,712,485.00	4,795,158.00
Property Taxes	8020-8079		157,533.49	170,007.66	18,132.71		115,793.34	3,792,654.48	1,148,517.32	351,463.90
Miscellaneous Funds	8080-8099				24,114.89					
Federal Revenue	8100-8299		110,143.52	65,742.06	67,002.29	987,615.63	1,706,907.37	264,997.57	1,336,752.89	6,829.53
Other State Revenue	8300-8599		28,000.00	826,544.14	303,324.26	520,663.42	852,229.73	1,204,282.29	0.00	0.00
Other Local Revenue	8600-8799		3,886.36	134,051.95	(50,760.65)	756,807.34	217,502.80	160,198.26	618,526.28	153,708.26
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,473,166.37	4,369,948.81	9,394,225.50	7,977,571.39	8,604,918.24	14,454,544.60	8,816,281.49	5,307,159.69
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		91,354.49	500,547.41	4,257,608.49	4,379,479.99	4,490,173.57	4,443,967.03	4,431,868.43	4,345,755.10
Classified Salaries	2000-2999			809,259.10	1,181,293.59	1,559,052.73	1,665,172.94	2,014,673.13	1,596,723.17	1,624,034.34
Employee Benefits	3000-3999		54,227.01	354,887.35	1,295,419.28	2,364,406.41	1,905,726.77	1,989,249.19	1,938,813.74	1,881,333.86
Books and Supplies	4000-4999		261,253.89	322,692.63	204,763.24	466,580.64	169,703.76	1,100,411.96	266,995.35	197,804.43
Services	5000-5999		281,725.88	453,800.07	590,557.19	732,052.33	1,641,639.46	1,013,755.18	648,912.32	1,013,002.26
Capital Outlay	6000-6599				11,797.24					
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			688,561.27	2,441,186.56	7,541,439.03	9,501,572.10	9,872,416.50	10,562,056.49	8,883,313.01	9,061,929.99
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		191,560.34	46,573.67	730,714.12	25,043.09	1,237,462.59	23,155.92	(2,310.99)	40,169.65
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	191,560.34	46,573.67	730,714.12	25,043.09	1,237,462.59	23,155.92	(2,310.99)	40,169.65
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		8,569,624.13	632,470.53	32,937.11	(1,048,160.43)	(365,727.64)	(1,401,654.87)	1,294,151.81	(542,137.84)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	8,569,624.13	632,470.53	32,937.11	(1,048,160.43)	(365,727.64)	(1,401,654.87)	1,294,151.81	(542,137.84)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(8,378,063.79)	(585,896.86)	697,777.01	1,073,203.52	1,603,190.23	1,424,810.79	(1,296,462.80)	582,307.49
E. NET INCREASE/DECREASE (B - C + D)			(5,593,458.69)	1,342,865.39	2,550,563.48	(450,797.19)	335,691.97	5,317,298.90	(1,363,494.32)	(3,172,462.81)
F. ENDING CASH (A + E)			16,601,748.37	17,944,613.76	20,495,177.24	20,044,380.05	20,380,072.02	25,697,370.92	24,333,876.60	21,161,413.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		21,161,413.79	19,702,276.36	19,816,654.20	19,555,860.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,635,325.00	5,439,023.00	5,439,023.00	8,635,327.00			74,493,341.00	74,493,341.00
Property Taxes	8020-8079	74,166.94	2,724,350.05	2,580,588.62	4,131,779.49			15,264,988.00	15,264,988.00
Miscellaneous Funds	8080-8099				(24,114.89)			0.00	0.00
Federal Revenue	8100-8299	684,410.74	(923,273.69)	25,831.44	4,012,619.65			8,345,579.00	8,345,579.00
Other State Revenue	8300-8599	753,278.40	(175,213.84)	93,674.73	2,131,477.87			6,538,261.00	6,538,261.00
Other Local Revenue	8600-8799	112,892.62	82,885.16	25,350.00	6,361,693.62			8,576,742.00	8,576,742.00
Interfund Transfers In	8910-8929				3,000.00			3,000.00	3,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,260,073.70	7,147,770.68	8,164,467.79	25,251,782.74	0.00	0.00	113,221,911.00	113,221,911.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,488,247.49	4,530,641.08	4,542,685.66	9,244,101.26			49,746,430.00	49,746,430.00
Classified Salaries	2000-2999	1,680,415.25	1,680,415.25	1,680,415.25	2,973,931.25			18,465,386.00	18,465,386.00
Employee Benefits	3000-3999	1,881,333.86	1,850,321.00	1,803,454.00	4,315,239.53			21,634,412.00	21,634,412.00
Books and Supplies	4000-4999	689,411.24	628,280.18	592,736.33	2,936,364.35			7,836,998.00	7,836,998.00
Services	5000-5999	1,139,803.29	1,038,735.33	979,970.69	5,755,709.00			15,289,663.00	15,289,663.00
Capital Outlay	6000-6599				0.76			11,798.00	11,798.00
Other Outgo	7000-7499				3,260,942.00			3,260,942.00	3,260,942.00
Interfund Transfers Out	7600-7629				1,603,983.00			1,603,983.00	1,603,983.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,879,211.13	9,728,392.84	9,599,261.93	30,090,271.15	0.00	0.00	117,849,612.00	117,849,612.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	60,000.00	2,250,000.00	270,000.00	(5,000,000.00)			(127,631.61)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		60,000.00	2,250,000.00	270,000.00	(5,000,000.00)	0.00	0.00	(127,631.61)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,900,000.00	(445,000.00)	(904,000.00)	(8,015,000.00)			(292,497.20)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,900,000.00	(445,000.00)	(904,000.00)	(8,015,000.00)	0.00	0.00	(292,497.20)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,840,000.00)	2,695,000.00	1,174,000.00	3,015,000.00	0.00	0.00	164,865.59	
E. NET INCREASE/DECREASE (B - C + D)		(1,459,137.43)	114,377.84	(260,794.14)	(1,823,488.41)	0.00	0.00	(4,462,835.41)	(4,627,701.00)
F. ENDING CASH (A + E)		19,702,276.36	19,816,654.20	19,555,860.06	17,732,371.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,732,371.65	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			17,732,371.65	13,573,150.65	15,099,347.96	17,267,153.49	15,678,425.32	14,122,891.05	17,808,169.14	17,741,390.67
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,927,336.35	2,927,336.35	8,527,326.68	5,269,205.43	5,269,205.43	8,527,326.68	5,269,205.43	5,269,205.43
Property Taxes	8020-8079		157,533.49	170,007.66	18,132.71		115,793.34	3,792,654.48	1,148,517.32	351,463.90
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		90,922.15	54,269.28	55,309.59	815,264.86	1,238,639.55	342,005.33	1,024,340.84	102,005.37
Other State Revenue	8300-8599		22,880.78	675,427.64	247,867.69	425,470.89	(326,147.08)	370,483.29	495,471.94	751,271.26
Other Local Revenue	8600-8799		3,789.85	130,722.90	(49,500.06)	738,012.76	89,147.10	150,517.38	809,107.15	(2,032.09)
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,202,462.62	3,957,763.83	8,799,136.61	7,247,953.94	6,386,638.34	13,182,987.16	8,746,642.68	6,471,913.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		86,030.05	471,373.87	4,009,461.12	4,124,229.55	4,228,471.54	4,189,508.67	4,179,594.96	4,185,399.82
Classified Salaries	2000-2999			808,241.17	1,179,807.70	1,557,091.67	1,663,078.40	1,732,208.37	1,659,864.03	1,705,879.69
Employee Benefits	3000-3999		57,548.56	376,625.15	1,374,767.19	2,509,232.66	1,992,640.59	1,858,591.47	1,769,102.08	1,849,645.02
Books and Supplies	4000-4999		209,496.89	258,764.01	164,197.60	374,146.37	131,342.67	939,441.32	502,964.37	404,558.36
Services	5000-5999		258,608.12	416,562.32	542,097.47	671,981.86	1,376,639.41	1,777,959.24	951,895.71	765,655.35
Capital Outlay	6000-6599				11,000.00					
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			611,683.62	2,331,566.52	7,281,331.08	9,236,682.11	9,392,172.61	10,497,709.07	9,063,421.15	8,911,138.24
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		250,000.00	400,000.00	1,000,000.00	500,000.00	1,500,000.00	1,000,000.00	250,000.00	65,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	250,000.00	400,000.00	1,000,000.00	500,000.00	1,500,000.00	1,000,000.00	250,000.00	65,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		7,000,000.00	500,000.00	350,000.00	100,000.00	50,000.00			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	7,000,000.00	500,000.00	350,000.00	100,000.00	50,000.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(6,750,000.00)	(100,000.00)	650,000.00	400,000.00	1,450,000.00	1,000,000.00	250,000.00	65,000.00
E. NET INCREASE/DECREASE (B - C + D)			(4,159,221.00)	1,526,197.31	2,167,805.53	(1,588,728.17)	(1,555,534.27)	3,685,278.09	(66,778.47)	(2,374,224.37)
F. ENDING CASH (A + E)			13,573,150.65	15,099,347.96	17,267,153.49	15,678,425.32	14,122,891.05	17,808,169.14	17,741,390.67	15,367,166.30
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		15,367,166.30	15,908,126.52	13,764,651.91	12,167,375.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,527,326.68	5,269,205.43	5,269,205.43	8,527,299.68			71,579,185.00	71,579,185.00
Property Taxes	8020-8079	74,166.94	2,724,350.05	2,580,588.62	4,131,779.49			15,264,988.00	15,264,988.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	564,972.85	(762,151.36)	21,323.54	3,324,934.00			6,871,836.00	6,871,836.00
Other State Revenue	8300-8599	615,557.03	(143,179.70)	76,548.25	2,277,040.01			5,488,692.00	5,488,692.00
Other Local Revenue	8600-8799	110,089.04	80,826.78	(341,645.58)	6,739,617.77			8,458,653.00	8,458,653.00
Interfund Transfers In	8910-8929				3,000.00			3,000.00	3,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		9,892,112.54	7,169,051.20	7,606,020.26	25,003,670.95	0.00	0.00	107,666,354.00	107,666,354.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,226,657.72	4,266,580.48	4,277,923.05	8,641,191.17			46,886,422.00	46,886,422.00
Classified Salaries	2000-2999	1,678,301.53	1,716,135.66	1,768,161.82	3,155,417.96			18,624,188.00	18,624,188.00
Employee Benefits	3000-3999	1,847,087.32	1,872,498.87	1,782,345.84	5,688,241.25			22,978,326.00	22,978,326.00
Books and Supplies	4000-4999	552,832.01	503,811.62	475,309.36	2,101,253.42			6,618,118.00	6,618,118.00
Services	5000-5999	1,046,273.74	953,499.18	899,556.63	3,976,770.97			13,637,500.00	13,637,500.00
Capital Outlay	6000-6599							11,000.00	11,000.00
Other Outgo	7000-7499				3,233,858.00			3,233,858.00	3,233,858.00
Interfund Transfers Out	7600-7629				1,603,983.00			1,603,983.00	1,603,983.00
All Other Financing Uses	7630-7699						(2,122,138.00)	(2,122,138.00)	(2,122,138.00)
TOTAL DISBURSEMENTS		9,351,152.32	9,312,525.81	9,203,296.70	28,400,715.77	0.00	(2,122,138.00)	111,471,257.00	111,471,257.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(5,000,000.00)			(35,000.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(5,000,000.00)	0.00	0.00	(35,000.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				(8,000,000.00)			0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(8,000,000.00)	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	3,000,000.00	0.00	0.00	(35,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		540,960.22	(2,143,474.61)	(1,597,276.44)	(397,044.82)	0.00	2,122,138.00	(3,839,903.00)	(3,804,903.00)
F. ENDING CASH (A + E)		15,908,126.52	13,764,651.91	12,167,375.47	11,770,330.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,892,468.65	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2020

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

 X **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

 NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Meghna Bulsara

Telephone: 626-858-6164

Title: Director of Fiscal Services

E-mail: mbulsara@azusa.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	117,849,612.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,157,831.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	11,798.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,603,983.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,615,781.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	582,618.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				108,658,618.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		7,352.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,779.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	108,115,528.21	13,892.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	108,115,528.21	13,892.10
B. Required effort (Line A.2 times 90%)	97,303,975.39	12,502.89
C. Current year expenditures (Line I.E and Line II.B)	108,658,618.00	14,779.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,338,206.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 86,035,151.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.88%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,779,243.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,143,704.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	451,678.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,374,625.64
9. Carry-Forward Adjustment (Part IV, Line F)	1,376,705.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,751,331.37

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,452,467.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,477,967.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,870,311.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	203,950.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,688,034.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,893.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,189,523.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,800.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,915,478.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,233,182.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,319,710.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	112,367,315.36

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.67%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 6.90%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,374,625.64</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>530,552.01</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.92%) times Part III, Line B18); zero if negative	<u>1,376,705.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.96%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,376,705.73</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,376,705.73</u>

Approved indirect cost rate: 4.92%
Highest rate used in any program: 4.96%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,112,318.00	153,125.00	4.92%
01	3060	28,440.00	169.00	0.59%
01	3182	164,607.00	7,835.00	4.76%
01	3310	1,852,617.00	88,179.00	4.76%
01	3315	49,460.00	2,354.00	4.76%
01	3327	48,491.00	2,386.00	4.92%
01	3345	410.00	19.00	4.63%
01	3385	108,564.00	5,167.00	4.76%
01	3550	90,439.00	4,449.00	4.92%
01	4035	436,631.00	18,198.00	4.17%
01	4124	120,661.00	5,933.00	4.92%
01	4127	310,323.00	5,171.00	1.67%
01	4201	27,299.00	619.00	2.27%
01	4203	280,085.00	9,617.00	3.43%
01	6010	115,571.00	5,686.00	4.92%
01	6387	586,787.00	28,870.00	4.92%
01	6512	669,952.00	17,516.00	2.61%
01	6520	98,495.00	4,845.00	4.92%
01	7370	104,894.00	5,106.00	4.87%
01	7510	401,813.00	19,769.00	4.92%
11	6371	34,815.00	1,713.00	4.92%
11	6391	2,442,697.00	121,165.00	4.96%
12	6105	1,232,982.00	58,689.00	4.76%
13	5310	5,362,246.00	104,745.00	1.95%
13	5320	784,364.00	15,478.00	1.97%
13	5330	173,100.00	3,460.00	2.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	89,758,329.00	-3.25%	86,844,173.00	-3.61%	83,708,861.00
2. Federal Revenues	8100-8299	7,467.00	0.00%	7,467.00	0.00%	7,467.00
3. Other State Revenues	8300-8599	2,425,392.00	-19.42%	1,954,438.00	-26.48%	1,436,912.00
4. Other Local Revenues	8600-8799	784,216.00	-15.18%	665,200.00	0.00%	665,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000.00	0.00%	3,000.00	0.00%	3,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(18,039,107.00)	0.79%	(18,182,423.00)	0.80%	(18,327,173.00)
6. Total (Sum lines A1 thru A5c)		74,939,297.00	-4.87%	71,291,855.00	-5.33%	67,494,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,727,858.00		35,757,664.00
b. Step & Column Adjustment				387,279.00		357,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,357,473.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,727,858.00	-7.67%	35,757,664.00	1.00%	36,115,241.00
2. Classified Salaries						
a. Base Salaries				11,884,661.00		11,986,869.00
b. Step & Column Adjustment				102,208.00		103,087.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,884,661.00	0.86%	11,986,869.00	0.86%	12,089,956.00
3. Employee Benefits	3000-3999	16,763,126.00	2.02%	17,101,827.00	-1.31%	16,878,390.00
4. Books and Supplies	4000-4999	4,409,781.00	2.55%	4,522,053.00	0.00%	4,522,053.00
5. Services and Other Operating Expenditures	5000-5999	5,537,672.00	3.13%	5,710,828.00	-5.25%	5,410,828.00
6. Capital Outlay	6000-6999	11,798.00	-6.76%	11,000.00	10.00%	12,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,497.00	0.00%	840,497.00	0.00%	840,497.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(690,263.00)	9.12%	(753,190.00)	10.00%	(828,509.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,603,983.00	0.00%	1,603,983.00	0.00%	1,603,983.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,122,137.00)		(2,666,014.00)
11. Total (Sum lines B1 thru B10)		79,089,113.00	-5.60%	74,659,394.00	-0.91%	73,978,525.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,149,816.00)		(3,367,539.00)		(6,484,258.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,460,747.36		7,310,931.36		3,943,392.36
2. Ending Fund Balance (Sum lines C and D1)		7,310,931.36		3,943,392.36		(2,540,865.64)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	500,000.00		500,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,785,931.36		3,418,392.36		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(2,540,865.64)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,310,931.36		3,943,392.36		(2,540,865.64)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,785,931.36		3,418,392.36		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(2,540,865.64)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,622,589.43		3,647,589.00		3,672,589.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,408,520.79		7,065,981.36		1,131,723.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other Adjustments under B1D for FY2020-21 budget cuts were analyzed by Parent Advisory Committee Plus and approved by the Board of Education on Feb 24, 2020, under B10, the remaining cuts that are analyzed but not approved yet.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	79.00
2. Federal Revenues	8100-8299	8,338,112.00	-17.67%	6,864,369.00	0.00%	6,864,369.00
3. Other State Revenues	8300-8599	4,112,869.00	-14.07%	3,534,254.00	0.00%	3,534,254.00
4. Other Local Revenues	8600-8799	7,792,526.00	0.01%	7,793,453.00	0.00%	7,793,453.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	18,039,107.00	0.79%	18,182,423.00	0.80%	18,327,173.00
6. Total (Sum lines A1 thru A5c)		38,282,614.00	-4.98%	36,374,499.00	0.40%	36,519,328.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,018,572.00		11,128,758.00
b. Step & Column Adjustment				110,186.00		111,288.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,018,572.00	1.00%	11,128,758.00	1.00%	11,240,046.00
2. Classified Salaries						
a. Base Salaries				6,580,725.00		6,637,319.00
b. Step & Column Adjustment				56,594.00		57,081.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,580,725.00	0.86%	6,637,319.00	0.86%	6,694,400.00
3. Employee Benefits	3000-3999	4,871,286.00	20.64%	5,876,499.00	2.61%	6,029,652.00
4. Books and Supplies	4000-4999	3,427,217.00	-38.84%	2,096,065.00	0.00%	2,096,065.00
5. Services and Other Operating Expenditures	5000-5999	9,751,991.00	-18.72%	7,926,672.00	0.00%	7,926,672.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,725,695.00	0.13%	2,729,136.00	0.00%	2,729,136.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	385,013.00	8.42%	417,415.00	10.00%	459,156.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,760,499.00	-5.03%	36,811,864.00	0.99%	37,175,127.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(477,885.00)		(437,365.00)		(655,799.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,199,581.43		3,721,696.43		3,284,331.43
2. Ending Fund Balance (Sum lines C and D1)		3,721,696.43		3,284,331.43		2,628,532.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,721,696.43		3,284,331.43		2,628,532.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,721,696.43		3,284,331.43		2,628,532.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	89,758,329.00	-3.25%	86,844,173.00	-3.61%	83,708,940.00
2. Federal Revenues	8100-8299	8,345,579.00	-17.66%	6,871,836.00	0.00%	6,871,836.00
3. Other State Revenues	8300-8599	6,538,261.00	-16.05%	5,488,692.00	-9.43%	4,971,166.00
4. Other Local Revenues	8600-8799	8,576,742.00	-1.38%	8,458,653.00	0.00%	8,458,653.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000.00	0.00%	3,000.00	0.00%	3,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		113,221,911.00	-4.91%	107,666,354.00	-3.39%	104,013,595.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,746,430.00		46,886,422.00
b. Step & Column Adjustment				497,465.00		468,865.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,357,473.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,746,430.00	-5.75%	46,886,422.00	1.00%	47,355,287.00
2. Classified Salaries						
a. Base Salaries				18,465,386.00		18,624,188.00
b. Step & Column Adjustment				158,802.00		160,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,465,386.00	0.86%	18,624,188.00	0.86%	18,784,356.00
3. Employee Benefits	3000-3999	21,634,412.00	6.21%	22,978,326.00	-0.31%	22,908,042.00
4. Books and Supplies	4000-4999	7,836,998.00	-15.55%	6,618,118.00	0.00%	6,618,118.00
5. Services and Other Operating Expenditures	5000-5999	15,289,663.00	-10.81%	13,637,500.00	-2.20%	13,337,500.00
6. Capital Outlay	6000-6999	11,798.00	-6.76%	11,000.00	10.00%	12,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,566,192.00	0.10%	3,569,633.00	0.00%	3,569,633.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(305,250.00)	10.00%	(335,775.00)	10.00%	(369,353.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,603,983.00	0.00%	1,603,983.00	0.00%	1,603,983.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,122,137.00)		(2,666,014.00)
11. Total (Sum lines B1 thru B10)		117,849,612.00	-5.41%	111,471,258.00	-0.28%	111,153,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,627,701.00)		(3,804,904.00)		(7,140,057.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,660,328.79		11,032,627.79		7,227,723.79
2. Ending Fund Balance (Sum lines C and D1)		11,032,627.79		7,227,723.79		87,666.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		0.00
b. Restricted	9740	3,721,696.43		3,284,331.43		2,628,532.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	500,000.00		500,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,785,931.36		3,418,392.36		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(2,540,865.64)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,032,627.79		7,227,723.79		87,666.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,785,931.36		3,418,392.36		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(2,540,865.64)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,622,589.43		3,647,589.00		3,672,589.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,408,520.79		7,065,981.36		1,131,723.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.83%		6.34%		1.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,352.23		6,886.00		6,626.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		117,849,612.00		111,471,258.00		111,153,652.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		117,849,612.00		111,471,258.00		111,153,652.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,535,488.36		3,344,137.74		3,334,609.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,535,488.36		3,344,137.74		3,334,609.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	3,329,785.00	213.13%	10,426,640.00	-59.14%	4,260,660.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		3,359,785.00	211.23%	10,456,640.00	-58.97%	4,290,660.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	5,563,852.00	0.00%	5,563,852.00	-3.59%	5,363,852.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		5,563,852.00	0.00%	5,563,852.00	-3.59%	5,363,852.00
C. NET INCREASE (DECREASE) IN NET POSITION						
(Line A6 minus line B11)		(2,204,067.00)		4,892,788.00		(1,073,192.00)
D. NET POSITION						
1. Beginning Net Position	9791-9795	(1,596,855.61)		(3,800,922.61)		1,091,865.39
2. Ending Net Position (Sum lines C and D1)		(3,800,922.61)		1,091,865.39		18,673.39
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		
b. Restricted Net Position	9797	0.00		0.00		
c. Unrestricted Net Position	9790	(3,800,922.61)		1,091,865.39		18,673.39
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		(3,800,922.61)		1,091,865.39		18,673.39
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Adjustment to reduced liabilities will be posted in 19-20 year end of \$5.2 million added in 20-21 and Worker's comp rate increase to contribute additional dollars to bring the balance positive for the fund.						

Second Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(70,200.00)	0.00	(305,250.00)				
Other Sources/Uses Detail					3,000.00	1,603,983.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	59,000.00	0.00	122,878.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	58,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,500.00	0.00	123,683.00	0.00				
Other Sources/Uses Detail					573,983.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	6,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	70,200.00	(70,200.00)	305,250.00	(305,250.00)	1,606,983.00	1,606,983.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	7,787.31	7,784.33		
Charter School	0.00	0.00		
Total ADA	7,787.31	7,784.33	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	7,293.76	7,361.08		
Charter School	0.00			
Total ADA	7,293.76	7,361.08	0.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	6,906.76	6,920.76		
Charter School	0.00			
Total ADA	6,906.76	6,920.76	0.2%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	7,561	7,600		
Charter School				
Total Enrollment	7,561	7,600	0.5%	Met
1st Subsequent Year (2020-21)				
District Regular	7,232	7,174		
Charter School				
Total Enrollment	7,232	7,174	-0.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	7,004	6,902		
Charter School				
Total Enrollment	7,004	6,902	-1.5%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	8,383	8,782	
Charter School			
Total ADA/Enrollment	8,383	8,782	95.5%
Second Prior Year (2017-18)			
District Regular	8,002	8,270	
Charter School			
Total ADA/Enrollment	8,002	8,270	96.8%
First Prior Year (2018-19)			
District Regular	7,739	8,010	
Charter School	0		
Total ADA/Enrollment	7,739	8,010	96.6%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	7,352	7,600		
Charter School	0			
Total ADA/Enrollment	7,352	7,600	96.7%	Met
1st Subsequent Year (2020-21)				
District Regular	6,886	7,174		
Charter School				
Total ADA/Enrollment	6,886	7,174	96.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	6,626	6,902		
Charter School				
Total ADA/Enrollment	6,626	6,902	96.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	89,581,414.00	89,859,170.00	0.3%	Met
1st Subsequent Year (2020-21)	86,328,514.00	86,844,173.00	0.6%	Met
2nd Subsequent Year (2021-22)	83,854,754.00	83,708,861.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	63,365,433.00	75,782,173.53	83.6%
Second Prior Year (2017-18)	64,187,820.23	75,078,526.05	85.5%
First Prior Year (2018-19)	65,734,031.14	76,629,339.10	85.8%
	Historical Average Ratio:		85.0%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	67,375,645.00	77,485,130.00	87.0%	Met
1st Subsequent Year (2020-21)	64,846,360.00	73,055,411.00	88.8%	Not Met
2nd Subsequent Year (2021-22)	65,083,587.00	72,374,542.00	89.9%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Ratio for Salaries and benefits are higher for out years in comparison to total expenditures is because total expenditures for both out years are inclusive of additional budget cuts of \$2.1 million and an additional \$0.5 million respectively, as it is known where the budget cuts will be affected and also STRS and PERS contribution rates are higher than the current year, contributes to higher ratio.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2019-20)	8,324,574.00	8,345,579.00	0.3%	No
1st Subsequent Year (2020-21)	6,871,836.00	6,871,836.00	0.0%	No
2nd Subsequent Year (2021-22)	6,871,836.00	6,871,836.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	6,716,702.00	6,538,261.00	-2.7%	No
1st Subsequent Year (2020-21)	4,976,852.00	5,488,692.00	10.3%	Yes
2nd Subsequent Year (2021-22)	4,971,166.00	4,971,166.00	0.0%	No

Explanation:
(required if Yes)

One time Preschool unrestricted funding for 112 DOR preschool count @ 4570 per student included per Jan Budget update.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	8,674,065.00	8,576,742.00	-1.1%	No
1st Subsequent Year (2020-21)	8,458,653.00	8,458,653.00	0.0%	No
2nd Subsequent Year (2021-22)	8,458,653.00	8,458,653.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	8,253,149.00	7,836,998.00	-5.0%	No
1st Subsequent Year (2020-21)	6,618,118.00	6,618,118.00	0.0%	No
2nd Subsequent Year (2021-22)	6,618,118.00	6,618,118.00	0.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2019-20)	14,856,597.00	15,289,663.00	2.9%	No
1st Subsequent Year (2020-21)	13,637,500.00	13,637,500.00	0.0%	No
2nd Subsequent Year (2021-22)	13,337,500.00	13,337,500.00	0.0%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	23,715,341.00	23,460,582.00	-1.1%	Met
1st Subsequent Year (2020-21)	20,307,341.00	20,819,181.00	2.5%	Met
2nd Subsequent Year (2021-22)	20,301,655.00	20,301,655.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	23,109,746.00	23,126,661.00	0.1%	Met
1st Subsequent Year (2020-21)	20,255,618.00	20,255,618.00	0.0%	Met
2nd Subsequent Year (2021-22)	19,955,618.00	19,955,618.00	0.0%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,536,037.00	3,707,475.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,707,475.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.8%	6.3%	1.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	2.1%	0.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(4,149,816.00)	79,089,113.00	5.2%	Not Met
1st Subsequent Year (2020-21)	(3,367,539.00)	74,659,394.00	4.5%	Not Met
2nd Subsequent Year (2021-22)	(6,484,258.00)	73,978,525.00	8.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Working with PAC+ committee to reduce expenditures and increase reserves.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	11,032,627.79	Met
1st Subsequent Year (2020-21)	7,227,723.79	Met
2nd Subsequent Year (2021-22)	87,666.79	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2019-20)	17,732,371.65	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$69,000 (greater of)	0	to 300
4% or \$69,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,352	6,886	6,626
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	117,849,612.00	111,471,258.00	111,153,652.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	117,849,612.00	111,471,258.00	111,153,652.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,535,488.36	3,344,137.74	3,334,609.56
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,535,488.36	3,344,137.74	3,334,609.56

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,785,931.36	3,418,392.36	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(2,540,865.64)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,622,589.43	3,647,589.00	3,672,589.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	10,408,520.79	7,065,981.36	1,131,723.36
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.83%	6.34%	1.02%
District's Reserve Standard (Section 10B, Line 7):	3,535,488.36	3,344,137.74	3,334,609.56
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The projected loss of 1,413 students during this and the next three fiscal years. Continued enrollment declines through the foreseeable future, based on known enrollment and demographic trends. STRS and PERS pension costs increasing more than \$3.3 million in the current and next three years. STRS and PERS pension costs rising more than \$5.7 million by 2022-23 from 2016-17. Projected deficits are continuing through 2023-24. Based on current enrollment trends, state funding assumptions, and projected increases in STRS and PERS, in the 2020-2021 school year, the District needs to make an additional \$2.1 million of reductions, another \$6.3 million in reductions in the 2021-2022, additional \$4.4 million in reductions in the

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(18,039,107.00)	(18,039,107.00)	0.0%	0.00	Met
1st Subsequent Year (2020-21)	(18,182,423.00)	(18,182,423.00)	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	(18,327,173.00)	(18,327,173.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	3,000.00	3,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	3,000.00	3,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	3,000.00	3,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	1,603,983.00	1,603,983.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	1,603,983.00	1,603,983.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	1,603,983.00	1,603,983.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Total Annual Payments:	5,788,788	6,038,538	6,261,438	6,171,082
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

the increased payments will be funded with local revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
21,689,723.00	22,634,163.00
0.00	0.00
21,689,723.00	22,634,163.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2019

- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

First Interim (Form 01CSI, Item S7A)	Second Interim
870,505.00	870,505.00
870,505.00	870,505.00
870,505.00	870,505.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

- Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

472,871.00	472,871.00
477,600.00	477,600.00
482,376.00	482,376.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

- Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

452,597.00	452,597.00
452,597.00	452,597.00
452,597.00	452,597.00

- d. Number of retirees receiving OPEB benefits

- Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

67	67
67	67
67	67

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

Yes

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	80,000.00	80,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	1,631,436.00	1,631,436.00
1st Subsequent Year (2020-21)	1,631,436.00	1,631,436.00
2nd Subsequent Year (2021-22)	1,631,436.00	1,631,436.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	999,000.00	999,000.00
1st Subsequent Year (2020-21)	999,000.00	999,000.00
2nd Subsequent Year (2021-22)	999,000.00	999,000.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	439.0	435.0	392.0	392.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

492,354

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

0 0 0

Certificated (Non-management) Health and Welfare (H&W) Benefits

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Certificated (Non-management) Attrition (layoffs and retirements)

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	187.0	187.0	187.0	187.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Oct 01, 2019

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Aug 20, 2019

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

Sep 10, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2020

5. Salary settlement:

Current Year
(2019-20)1st Subsequent Year
(2020-21)2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

1,206,977

% change in salary schedule from prior year
(may enter text, such as "Reopener")

2.6%

Identify the source of funding that will be used to support multiyear salary commitments:

Respective funds

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year
(2019-20)1st Subsequent Year
(2020-21)2nd Subsequent Year
(2021-22)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	90.9	90.9	88.9	88.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

120,715

4. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

Yes

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

Fund 67.0 will have negative balance of \$3.8 million and Worker's comp contribution rate was increased to reduce tail claim liabilities.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

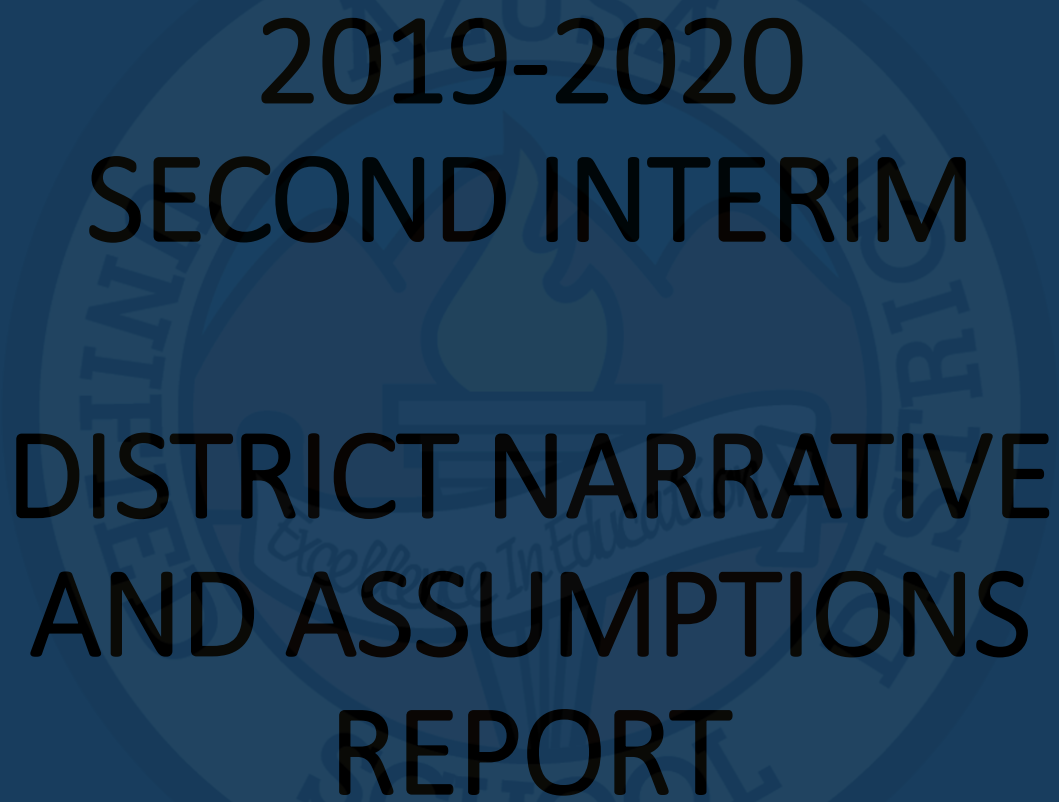
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

The background of the page features a large, faint, circular watermark of the Seal of the State of Arizona. The seal contains the text "THE GREAT SEAL OF THE STATE OF ARIZONA" around the perimeter and "1909" at the bottom. In the center is a shield with a sun, a mountain, and a river, with the words "AGRICULTURE" and "MINING" on either side.

2019-2020 SECOND INTERIM DISTRICT NARRATIVE AND ASSUMPTIONS REPORT



Azusa
Unified School District

2019-20 Second Interim Financial Report
Assumptions Narrative

March 10, 2020

Marc Bommarito
Assistant Superintendent
Business Services

Introduction

The Azusa Unified School District (AUSD or District) is required to file two reports during a fiscal year (interim reports) on the status of the District's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31.

The interim reports must include a certification of whether or not the District can meet its financial obligations during the current and two subsequent fiscal years. The interim reports are submitted with a positive, qualified, or negative certification. A positive certification is assigned when the District projects that it will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the District may not meet its financial obligations for the current or two subsequent fiscal years. Finally, a negative certification is assigned when the District projects that it will not meet its financial obligations for the remainder of the current year or the subsequent fiscal year.

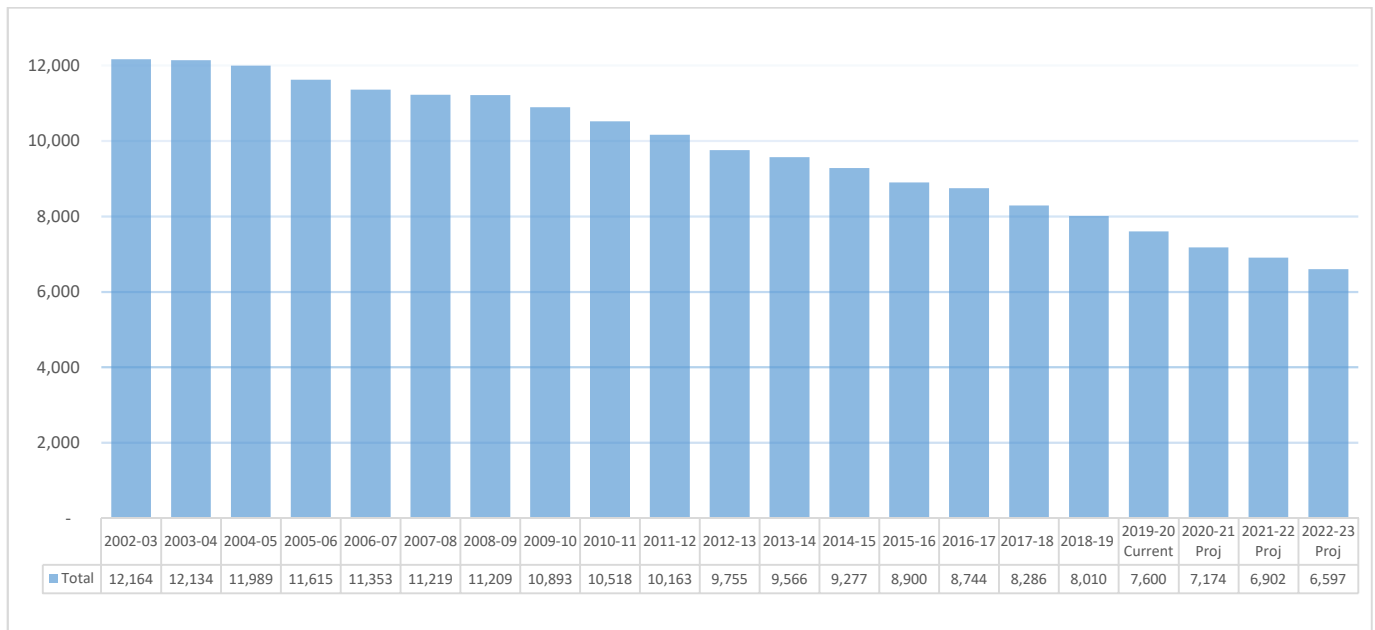
The governing board of each school district that files a qualified or negative Second Interim certification, or whose Second Interim certification is changed to qualified or negative by the county superintendent of schools, shall provide to the county superintendent of schools, the SSPI, and the SCO, no later than June 1, financial statement projections of the District's fund and cash balances through June 30 for the period ending April 30.

AUSD is submitting the 2019-20 Second interim report with a '**qualified**' certification and projects that reserves will meet the minimum 3% for economic uncertainties only for the current and 2020-21 fiscal year, but will have less than 3% reserve in the 2021-22 fiscal year, as required by the Los Angeles County Office of Education (LACOE) and the State of California. AUSD will be required to submit a Third Interim Report by June 1.

Enrollment and Average Daily Attendance

Enrollment Trend

AUSD derives most of its general fund revenues and entitlements from student enrollment and the average daily attendance (ADA) – both enrollment and ADA are key drivers of the District's financial health. The following graph shows AUSD's enrollment from 2002-03 to 2018-19 for students in grades kindergarten (K) through twelve as well as the projected enrollment for the 2019-20 and following three years.



During the eighteen years between 2002-03 and 2019-20, the District experienced declines in student enrollment, averaging a loss of 2.08% per year; enrollment declined every single year during this period. Enrollment in grades K through 12 was 12,164 students in 2002-03 and dropped to 7,600 in 2019-20, a decline of 37.52%.

Declining enrollment and its impact on general fund revenues will remain one of the most challenging financial and operational factors for AUSD in the coming years. During the next four fiscal years, enrollment is projected to decline an additional **1,413** students. Changes in immigration laws, District of Choice, charter schools, and other demographic factors could cause declines in enrollment greater than is currently projected.

Birth Data and Future Enrollment

One driver of future student enrollment is the number of school-age children born and living within the boundaries of AUSD. The table below presents the number of births from mothers residing in zip code 91702:

Birth Year	Kinder Year	# of Births	Enrollment in K	% Enrolled in K
1999	2004-05	1,188	913	77%
2000	2005-06	1170	918	78%
2001	2006-07	1137	875	77%
2002	2007-08	1130	853	75%
2003	2008-09	1065	813	76%
2004	2009-10	1141	823	72%
2005	2010-11	1110	769	69%
2006	2011-12	1132	814	72%
2007	2012-13	1073	726	68%
2008	2013-14	1066	855	80%
2009	2014-15	982	856	87%
2010	2015-16	878	764	87%
2011	2016-17	912	810	89%
2012	2017-18	856	709	83%
2013	2018-19	863	710	82%
2014	2019-20 Current	915	617	67%
2015	2020-21 Projected	852	612	72%
2016	2021-22 Projected	863	601	70%
2017	2022-23 Projected	915	632	69%
2018	2023-24 Projected	852	606	71%
2019	2024-25 Projected	863	605	70%
2020	2025-26 Projected	840	593	71%
2021	2026-27 Projected	817	575	70%
2022	2027-28 Projected	829	584	70%
2023	2028-29 Projected	823	579	70%

The number of births from mothers who reside in zip code 91702, between 1999 and 2015, declined approximately 39% - generally in line with the decline in student enrollment between 2002-03 and 2017-18. Children born in 2014 are

expected to enroll in kindergarten in the years 2018-19 and 2019-20. An aging population, the effect of the severe recession, and other factors have likely contributed to the decline in the number of births. Until the number of children born increases, AUSD is not likely to see significant growth in enrollment and will likely continue to experience declining enrollment. The declining birth rates will likely result in continuing declines in student enrollment in the coming years.

Projected Enrollment

Enrollment for 2019-20 in grades TK through 12 is 7,600. The decline of 410 students versus the prior year is significant, representing a decline of 5.39%. Enrollment projections for 2020-21, 2021-22, and 2022-23 were developed using a three-year weighted average cohort survival factor for the projections provided in this report. The table below shows the loss of enrollment from one year to another for 2018-19 to 2022-23 years.

Projected Enrollment	2018-19	2019-20	2020-21	2021-22	2022-23
	Actuals	Second Interim	Projected	Projected	Projected
Enrollment Students	8,010	7,600	7,174	6,902	6,597
Loss from Prior Year	-276	-410	-426	-272	-305

District of Choice and changes to laws could have a substantial impact on enrollment in future years – those unknown variables are not factored into the projected enrollment numbers, but could adversely impact enrollment. The District will assign any projected available reserves in excess of the 3% required by the State to minimize the risk that District of Choice and other factors could adversely affect the District's ability to meet its financial obligations in future years, especially in light of projected deficit spending in subsequent years.

A projected average daily attendance to enrollment ratio of 0.96 is assumed in all future years, yielding the following projected ADA in the current and three subsequent fiscal years: **7,352 ADA in 2019-20; 6,909 ADA in 2020-21; 6,649 ADA in 2021-22 and 6,355 ADA in 2022-23.** The District's historical ratio of ADA to enrollment had varied from 96.3% to 96.0% in recent years.

Local Control Funding Formula (LCFF)

While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amounts. These other factors include the cost of living adjustments and unduplicated pupil counts. The table below summarizes these other factors for the current and four subsequent fiscal years:

Factor	2018-19	2019-20	2020-21	2021-22	2022-23
LCFF COLA	3.70%	3.26%	2.29%	2.71%	2.82%
Unduplicated Pupil %	85.26%	86.03%	84.00%	84.00%	83.99%

Low cost of living adjustments (COLA) on LCFF funding and reaching full LCFF target entitlements will mean growth in per-student funding will increase at a much slower rate than had been granted to the District during 2013-14 through 2018-19 school years. Local Control Funding will peak during the 2018-19 school year for AUSD and is projected to decline thereafter as a result of declining enrollment (and the low COLA). During 2013-14 through the 2018-19 school year, funding per student under LCFF grew more quickly than the District's enrollment decline. The table below shows projected ADA, funded ADA, LCFF funding per ADA, and total LCFF funding for 2018-19 through 2022-23 school years:

Factor	2018-19	2019-20	2020-21	2021-22	2022-23
ADA	7,771	7,352	6,909	6,649	6,355
Funded ADA	8,014	7,784	7,361	6,921	6,661
Funding per ADA	\$11,105	\$11,531	\$11,798	\$12,095	\$12,398
Total LCFF Funding (Current)	\$88,989,026	\$89,758,329	\$86,844,173	\$83,708,861	\$82,578,860

Other State Revenues and One-Time Funds

Other State Revenues make up approximately 8.29% of total District revenues for the 2018-19 school year. \$1.4 million are one-time funds from the State in 2018-19, no new One-time funding allocated from 2019-20 onwards based on the Governor's Jan Budget update.

AB 114, the 2019-20 State Budget trailer bill, was signed by Governor Newsom on October 2, 2019, which clarifies some of the questions on the Special Education Early Intervention Preschool Grant funding. The preschool funding will be apportioned directly to the District of Residence and will be based on the December 2018 special ed pupil counts of children 3-5-year-olds (excluding K & TK). School Services California provided a revised per-pupil rate of \$9,010, an increase of \$35 per pupil from the previous estimate. This is one-time funding until additional legislation is passed to ensure improved academic outcomes. Per Governor's Jan Budget update includes one –time funding for AB 114 for the 2020-21 year at a lower rate of \$4,570 per pupil for the Special Education Early Intervention Preschool Grant funding.

AB 602 projections are based on an estimated 2019-20 Statewide Target Rate per ADA of \$557.27, inclusive of COLA and net of declining/growth adjustment.

The following table shows Other State Revenues in the 2019-20 budget and three subsequent fiscal years:

Other State Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
One-time Mandate Funds & Preschool Funding	\$1,433,153	\$1,009,120	\$511,840	\$0	\$0
Mandated Block Grant	\$320,822	\$298,721	\$317,124	\$311,438	\$311,438
Lottery: Unrestricted	\$1,321,439	\$1,117,551	\$1,125,474	\$1,125,474	\$1,004,343
Other	\$30,821	\$0	\$0	\$0	\$0
<i>Restricted</i>					
ASES Program	\$1,746,484	\$1,925,149	\$1,746,484	\$1,746,484	\$1,746,484
Lottery: Restricted	\$564,862	\$392,253	\$392,253	\$392,253	\$392,253
Prop 39: CA Clean Energy	\$0	\$0	\$0	\$0	\$0
Special Education & Other	\$2,244,830	\$1,069,810	\$669,860	\$669,860	\$669,860
Classified Prof. Development BG	\$71,688	\$0	\$0	\$0	\$0
Low Performing Students BG	\$421,582	\$0	\$0	\$0	\$0
Specialized Secondary	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Career Technical Education	\$1,238,875	\$615,657	\$615,657	\$615,657	\$615,657
Total:	\$9,504,556	\$6,538,261	\$5,488,692	\$4,971,166	\$4,850,035

Federal Revenues

Federal Revenues in the General Fund are received primarily through grants and entitlements under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA). Federal revenues make up approximately 6-7% of our total general fund revenues. For the 2019-20 school year and three subsequent years, Federal Revenues are made up of the following:

Federal Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
Forest Reserves Funds	\$7,467	\$7,467	\$7,467	\$7,467	\$7,467
Other	\$0	\$0	\$0	\$0	\$0
<i>Restricted</i>					
IDEA Funds	\$2,465,379	\$2,456,891	\$2,456,891	\$2,456,891	\$2,456,891
ESSA (Title I, III, etc.)	\$3,899,926	\$4,065,810	\$4,065,810	\$4,065,810	\$4,065,810
Other	\$1,248,406	\$1,815,411	\$341,668	\$341,668	\$341,668
Total:	\$7,621,178	\$8,345,579	\$6,871,836	\$6,871,836	\$6,871,836

Local Revenues

The District budget includes special education revenues from the East San Gabriel Valley SELPA, including AB602 Special Education funding and excess cost billings to other Districts, in local revenues. Other Local Revenues also include interest earned on cash maintained at the County Treasury and other miscellaneous revenues and prior year reimbursements received during the school year. For the 2019-20 school year and three subsequent years, other Local Revenues are as follows:

Local Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
Interest	\$330,471	\$300,000	\$300,000	\$300,000	\$300,000
Other Unrestricted	\$227,009	\$484,216	\$365,200	\$365,200	\$365,200
<i>Restricted</i>					
SELPA Funds	\$7,289,383	\$6,990,133	\$7,136,060	\$7,136,060	\$7,136,060
Other Restricted	\$758,599	\$802,393	\$657,393	\$657,393	\$657,393
Total:	\$8,605,462	\$8,576,742	\$8,458,653	\$8,458,653	\$8,458,653

Proposition 55 (Nov 2016) – Tax Extension for Education & Healthcare

On November 8, 2016, Proposition 55 – Tax Extension to Fund Education and Healthcare was passed by California voters by a 62.3% to 37.7% margin (figures from the day after the election). The measure will extend by twelve years the temporary personal income tax increase enacted in 2012 (Prop 30) on earnings over \$250,000, with tax revenues allocated to K-12 schools, community colleges, and, in certain years, healthcare. The enacted measure is expected to generate anywhere from \$4 billion to \$9 billion annually from the calendar year 2019 through 2030.

Other Revenue Factors

Revenues will decline proportionally with declining enrollment over time, but other factors may also impact general fund revenues. One of these factors is the growth prospects for the California economy and State tax revenues. Future recessions will have an impact on funding for education. The District must be prepared to weather both continuing declines in enrollment and possible future recessions.

Local Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
Interest	\$330,471	\$300,000	\$300,000	\$300,000	\$300,000
Other Unrestricted	\$227,009	\$484,216	\$365,200	\$365,200	\$365,200
<i>Restricted</i>					
SELPA Funds	\$7,289,383	\$6,990,133	\$7,136,060	\$7,136,060	\$7,136,060
Other Restricted	\$758,599	\$802,393	\$657,393	\$657,393	\$657,393
Total:	\$8,605,462	\$8,576,742	\$8,458,653	\$8,458,653	\$8,458,653

Expenditures

While revenues, particularly LCFF, are projected to decline after the 2018-19 fiscal year, expenditures will likely continue to increase unless cost-saving measures, including reductions in staffing, programs, and other measures continue to be implemented. In the short term, expenditure reductions must immediately address the projected deficit spending, as reported in Form MYPI of the adopted budget report. In the long term, expenditure reductions that are proportional to the loss of revenue from the declining enrollment must continue for the District to meet its financial obligations. Inflation, increases in pension costs, health benefit costs, rising fuel and energy costs, and future negotiations with the District's bargaining groups will only exacerbate the need for expenditure reduction and other cost-saving measures to be enacted promptly and in proportion to the projected deficit spending.

Employee – Total Compensation Costs

Personnel costs, including certificated salaries, classified salaries, and benefit costs, make up the largest portion of the general fund budget of AUSD (and nearly all Districts in the State). Factors that affect personnel costs include negotiated salary and benefit changes, CalPERS and STRS cost increases, increases in retiree benefit costs, increases in the minimum wage, and the overall instructional and operations needs of the District. These factors combined represent total compensation costs. As enrollment declines, staffing levels and personnel costs must adapt to changing needs and funding available to the District. The District has taken the first step towards alignment by reducing certificated staffing by 23 Full-Time Equivalents for the 2018-19 School year. The Board has approved \$4.4 million in Certificated and Certificated Management reductions for 2020-21. The Board has agreed to reduce further as required to meet the reserve standard. The table below contains actual personnel costs for 2018-19 and estimated personnel costs for the 2019-20 school year and three subsequent fiscal years:

Personnel Costs	2018-19	2019-20	2020-21	2021-22	2022-23
Certificated Salaries	\$49,388,324	\$49,746,430	\$46,886,422	\$47,355,286	\$47,828,839
Classified Salaries	\$18,034,498	\$18,465,386	\$18,624,188	\$18,784,356	\$18,945,901
Employee Benefits	\$22,052,588	\$21,634,412	\$22,978,326	\$22,908,042	\$23,274,212
Total Personnel Costs	\$89,475,410	\$89,846,228	\$88,488,935	\$89,047,684	\$90,048,952

Future Pension Cost Increases

Future pension cost increases are projected to have a significant impact on AUSD's budget and total employee compensation costs. The tables below summarize the projected employer funding rates for the Public Employees' Retirement Systems (PERS) and the State Teachers' Retirement System (STRS), and the projected increase in costs through 2022-23:

STRS	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Second Interim	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
STRS Rate	12.58%	14.43%	16.28%	17.10%	18.40%	18.10%*	18.10%*	18.10%*
% Point Increase	1.85%	1.85%	1.85%	0.82%	1.30%	-0.30%	0.00%	0.00%
STRS Cost*	\$6,157,965	\$7,063,917	\$7,829,094	\$8,350,385	\$8,627,101	\$8,571,307	\$8,657,020	\$8,657,020
PERS	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Second Interim	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24
PERS Rate	13.89%	15.531%	18.062%	19.72%	22.80%	24.90%	25.90%	26.60%
% Point Increase	2.041%	1.643%	2.531%	1.66%	3.08%	2.10%	1.00%	0.70%
PERS Cost*	\$1,752,895	\$2,011,775	\$2,399,628	\$2,977,249	\$4,246,315	\$4,677,305	\$4,906,989	\$5,067,504
Total Pension Cost	\$7,910,860	\$9,075,691	\$10,228,722	\$11,327,634	\$12,873,416	\$13,248,612	\$13,564,009	\$13,724,524
Total Cumulative Increase from 2016-17		\$1,164,831	\$2,317,862	\$3,416,774	\$4,962,556	\$5,337,752	\$5,653,149	\$5,813,664

As shown in the table above, AUSD's pension costs are projected to increase more than \$5.8 million than was paid in 2016-17. The increases in the PERS and STRS cost factors any salary increases for CSEA for 2019-20 and beyond, which will impact the budget and reserves. California State Teachers' Retirement System (CalSTRS) rates in 2019-20 and 2020-21 are final. Rates in the following years are subject to change based on the determination by the CalSTRS Board. This change is likely to result in frequent increases, as we have seen with the CALPERS rate.

Status of Negotiations

Azusa Educators Association (AEA)

In January 2018, the District and the AEA negotiated to increase employer health benefit contribution by 10% effective July 1, 2016, and ongoing to close out negotiations for the 2016-17 school year.

In May 2018, the District and the AEA have reached a tentative agreement to close out total compensation negotiations for the 2017-18 and 2018-19 school year for a retroactive increase to the salary table of 1.3% to the 17-18 school year, an additional 2.4% increase to the 18-19 salary table and a 5% increase to employer health benefits contribution starting July 1, 2018.

The District and the AEA continue to negotiate for the 2019-20 school year.

Azusa Federation of Adult Educators (AFAE)

In March 2017, the District and the AFAE reached a one-year settlement on salary negotiation, which provided an increase of current certificated hourly rates of pay by 3.0% retroactive to July 1, 2016. It is for 2016-17 only, and the hourly rate of pay will return to the hourly rate effective as of July 1, 2015. In November 2017, the District and AFAE negotiated a salary increase of 3% ongoing and a 2% one-time increase for 2017-18 and 2018-19 school years.

Recently the District and the AFAE reached a settlement agreement on salary negotiations, which makes the 2018-19 one-time increase of 2% ongoing. For the 2019-20 school year, an additional ongoing 3% increase was negotiated effective July 1, 2019. For the 2020-21 school year, an additional ongoing 3% increase was negotiated effective July 1, 2020.

California School Employees Association (CSEA)

In May 2018, the District and the CSEA reached a tentative agreement to increase employer health benefit contribution by 10% retroactive to July 1, 2017, and increase to employer health benefit contribution 30% (inclusive of the prior 10%) starting July 1, 2018. Closing out health benefit negotiations for the 2018-19 School year.

In August 2019, the District and the CSEA reached a tentative agreement to increase the current salary schedule by 2.56% retroactive to July 1, 2018, and ongoing, closing out negotiations for the 2018-19 School year.

In December 2019, the District and the CSEA reached a tentative agreement to take a zero% increase in total compensation, closing out negotiations for the 2019-20 School year. If AEA negotiates an increase in total compensation, then the District and the CSEA will re-open negotiations for the 2019-20 school year.

Restricted Routine Maintenance Account (RRMA) And Deferred Maintenance

As specified in AB 104, the minimum contribution requirements to RRMA are gradually increased to 3% of general fund expenditures by 2020-21. In the 2019-20 school year, the District is already contributing 3% of general fund contributions to the RRMA. The District started contributing approximately \$1 Million a year to the Deferred Maintenance Fund in the 2018-19 school year.

Reserves

As detailed in the 2019-20 Second Interim report form MYPI, the District's deficit spending is projected to be \$4.6 million in 2019-20, \$3.8 million in 2020-21, \$7.1 million in 2021-22 and \$9.4 million in 2022-23. This includes the ongoing reductions in expenditures currently enacted. Expenditure reductions and other cost-saving measures must continue to be enacted to address the deficit spending so that reserves of at least 3% are maintained in future years, and that the District continues to meet its financial obligations. The table below summarizes the District's reserves and components of ending fund balance. As shown below, the District is projecting it will NOT have a 3% reserves by the end of the 2021-22 school year.

Summary of Reserves	2018-19	2019-20	2020-21	2021-22	2022-23
Fund 01 - Beginning Balance	\$17,465,852	\$15,660,329	\$11,032,628	\$7,227,725	\$87,589
Audit Adjustments	\$50,129				
Unrestricted - Surplus / (Deficit)	(\$2,253,266)	(\$4,149,816)	(\$3,367,539)	(\$6,484,258)	(\$8,516,124)
Restricted - Surplus / (Deficit)	\$397,613	(\$477,885)	(\$437,364)	(\$655,878)	(\$840,686)
Fund 01 - Ending Balance	\$15,660,329	\$11,032,628	\$7,227,725	\$87,589	(\$9,269,221)
Non-spendable	25,000	25,000	25,000	25,000	25,000
Restricted	4,199,581	3,721,697	3,284,333	2,628,455	1,787,769
Assigned	500,000	500,000	500,000	500,000	500,000
Assigned for Summer Projects	300,000	0	0	0	0
Prepaid Items	514,161	0	0	0	0
Reserve for Economic Uncertainties	\$10,121,586	\$6,785,931	\$3,418,392	(\$3,065,866)	(\$11,581,990)
Special Reserve Fund	\$3,597,589	\$3,622,589	\$3,647,589	\$3,672,589	\$3,697,589
Total Available Reserve	\$13,719,176	\$10,408,520	\$7,065,981	\$606,723	(\$7,884,400)
	11.77%	8.83%	6.34%	0.55%	-7.03%

Newly Signed Bills

2019 Bills Signed by Newsom	Summary
Assembly Bill (AB) 9 (Reyes, D-San Bernardino)	Extends the statute of limitations from one year to three years for all employment-related discrimination, harassment, and retaliation claims filed with the Department of Fair Employment and Housing
AB 51 (Gonzalez, D-San Diego)	Prohibits requiring applicants for employment or employees to waive their right to a judicial forum as a condition of employment or continued employment
AB 218 (Gonzalez)	Extends the time for commencement of actions for childhood sexual assault to forty years of age or five years from the discovery of the injury, provides enhanced damages for a cover-up of the assault and provides a three-year window in which expired claims would be revived
AB 378 (Limon, D-Santa Barbara)	Authorizes family child care providers to form, join, and participate in organized representation and to bargain on matters relating to subsidized child care programs
AB 493 (Gloria, D-San Diego)	Requires the California Department of Education to develop or update resources for in-service training on school site and community resources for the support of lesbian, gay, bisexual, transgender, and questioning students
AB 1354 (Gipson, D-Carson)	Requires county offices of education to ensure that a student enrolled in a juvenile court school for more than twenty school days has an individualized transition plan and access to specified educational records upon release
AB 1507 (Smith, D-Santa Clarita)	Eliminates the authorization for a charter school to be located outside the boundaries of its authorizer
SB 126 (Leyva, D-Chino)	Requires charter school governing boards to comply with a variety of the same open meeting, conflict-of-interest, and disclosure laws as traditional school district governing boards
SB 142 (Wiener, D-San Francisco)	Imposes new building and employer requirements for ensuring access to adequate lactation space
SB 223 (Hill, D-San Mateo)	Authorizes the governing board of a local educational agency (LEA) or charter school to adopt a policy that allows a parent or guardian to administer medicinal cannabis to an authorized pupil at a school site
SB 225 (Durazo, D-Los Angeles)	Makes any person at least eighteen years of age and a resident of California eligible to hold an appointed civil office, regardless of that person's citizenship and immigration status

SB 328 (Portantino)	Requires the school day for middle schools and high schools, including charter schools, to begin no earlier than 8:00 a.m. and 8:30 a.m., respectively, by July 1, 2022, or the date in which a district's collective bargaining agreement that is operative on January 1, 2020, expires, whichever is later
SB 419 (Skinner, D-Berkeley)	Prohibits the suspension of a pupil in grades 4 and 5 for willful defiance and for five years prohibits the suspension of a pupil in grades 6–8

Concluding Remarks

In the 2016-17 estimated actuals and 2017-18 Adopted Budget Report, the District had identified cost-saving measures totaling \$1.5 million. The District has reduced by an additional \$2.5 million in cost-savings as midyear cuts for the 2017-18 School year. The District reduced 23 FTE of Certificated Staff during the 2018-19 School year and reduced the materials and supplies budget for a total reduction of \$2.74 million. For the 2019-20 Fiscal year, the District has closed two school sites per Parent Advisory Committee (PAC+) recommendations. The District went through the surplus property process to reduce spending for estimated savings of \$1 million per year. There will be a one-time cost that is associated with the move of staff and equipment to receiving schools. The Board has approved \$4.4 million in Certificated and Certificated Management reductions. Based on current enrollment trends, state funding assumptions, and projected increases in STRS and PERS, in the 2020-2021 school year, the District needs to make an additional \$3.6 million of reductions, another \$4.9 million in reductions in 2021-2022, additional \$4.4 million in reductions in 2022-23. The current fiscal stabilization plan and the related expenditure reductions will only partially solve the District's deficit spending but will suffice to maintain projected reserves of at least 3% by the end of the 2023-24 school year.

Many factors will impact the District's financial projections and reserves in the coming years and beyond. However, due to significant changes in State funding or demographic factors, we can expect that the following key factors will impact the District budget and fiscal solvency:

- The projected loss of 1,413 students during this and the next three fiscal years
- Continued enrollment declines through the foreseeable future, based on known enrollment and demographic trends
- STRS and PERS pension costs increasing more than \$3.3 million in the current and next three years.
- STRS and PERS pension costs rising more than \$5.8 million by 2023-24 from 2016-17.
- Projected deficits are continuing through 2023-24.

While the District has a moderate reserve level in the current year, the factors outlined above, and other cost pressures (rising minimum wage, increasing retiree benefit costs, rising fuel, utilities, and other operating expenses) will require additional cost reductions. Accelerating cost-saving measures, in general, will reduce the scale of the reductions in the coming years.

Long term, the District must address 'fixed' costs of operations, including the costs of operating, maintaining, and staffing the remaining 16 school sites – by exploring options for repurposing, closing, selling, or leasing of facilities.

This assumption narrative is intended to supplement the financial information provided in the 2019-20 Second Interim Report, including the various financial forms and supplemental forms.

END